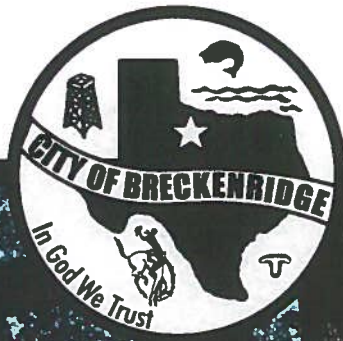


# City of Breckenridge



## Annual Budget 2015 - 2016

CITY OF BRECKENRIDGE  
PROPERTY TAX INFORMATION

**RECORDED VOTE**

The City Commission voted to adopt the 2015-16 budget as follows:

Mayor Jimmy McKay	YES
Mayor Pro-Tem Sherry Strickland	YES
Kent Thompson	YES
David Wimberley	YES
Tom Cyprian	YES

**PROPERTY TAX REVENUE STATEMENT - COMPARING 2015-16 TO 2014-15**

The 2015-16 Budget is projected to generate \$181,439 more property tax revenue than the 2014-15 budget

**COMPARATIVE PROPERTY TAX RATES**

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Effective Rate	\$ 0.8564	\$ 0.82943	\$ 0.89028
Effective M&O Rate	\$ 0.6104	\$ 0.59639	\$ 0.72903
Rollback Rate	\$ 0.9307	\$ 0.86201	\$ 0.96996
Debt Rate	\$ 0.2618	\$ 0.29661	\$ 0.32517
Adopted Rate	\$ 0.8900	\$ 0.86183	\$ 0.94000

**CITY DEBT OBLIGATIONS SECURED BY PROPERTY TAXES**

The total debt secured by city taxes totals \$ 10,638,000

THE ABOVE INFORMATION MAY BE FOUND INCLUDED IN A COMPLETE COPY OF THE 2015-16 BUDGET ON THE WEBSITE AT [www.breckenridgetx.gov](http://www.breckenridgetx.gov)

CITY OF BRECKENRIDGE  
2015-2016  
ANNUAL BUDGET



MAYOR

Jimmy McKay



MAYOR PRO TEM/  
COMMISSIONER  
PLACE 2

Sherry Strickland



COMMISSIONER  
PLACE 1

R. Kent Thompson



COMMISSIONER  
PLACE 3

David Wimberley



COMMISSIONER  
PLACE 4

Tom Cyprian



CITY MANAGER

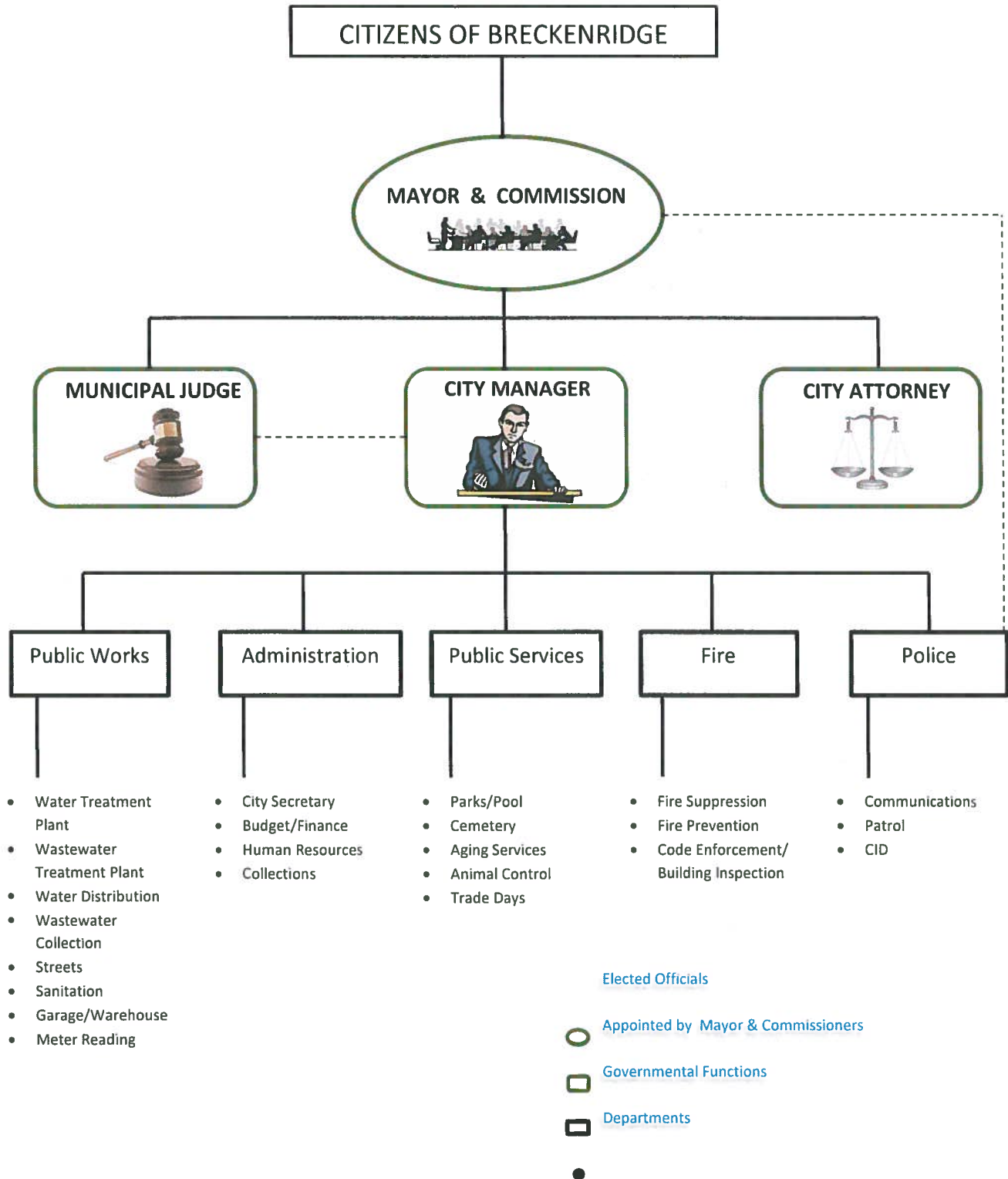
Andy McCuistion



CITY SECRETARY/  
FINANCE OFFICER

Heather  
Robertson-Caraway

# CITY OF BRECKENRIDGE ORGANIZATIONAL CHART 2015-2016



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**GENERAL FUND 101:**

00	General Revenue	24	Municipal Court
11	Mayor and Commission	25	Fire
12	City Manager	26	Ambulance
13	City Secretary	31	Aging Services Program
14	Public Works Director	32	Cemetery
15	Accounting	33	Parks & Recreation
18	City Offices	43	Streets
19	City Hall	44	Garage & Warehouse
20	Police	90	Non-Departmental
21	Animal Welfare		

**WATER FUND 102:**

00	Water Revenue	73	Water Treatment
70	Water & Sewer Commercial	74	Water Distribution
71	Water Meters	90	Non-Departmental
72	Lake Daniel		

**WASTEWATER FUND 103:**

00	Wastewater Revenue	77	Wastewater Treatment
76	Wastewater Collection	90	Non-Departmental

**SANITATION FUND 104:**

00	Sanitation Revenue	90	Non-Departmental
42	Solid Waste		

**TRADE DAYS FUND 132:**

30	Trade Days Operations		
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**EQUIPMENT REPLACEMENT FUND 111****GENERAL DEBT SERVICE FUND 198****REVENUE DEBT SERVICE FUND 199****SPECIAL FUNDS:**

105	Fire Department Special Fund	116	Breckenridge Park Fund
106	Cemetery Trust Fund	129	Public, Education & Government Access Channel Fees
108	Forfeited Property Fund		
114	Hotel/Motel Tax Fund	130	Police Department Special Fund

**CAPITAL IMPROVEMENTS:**

113	Capital Improvements	197	Street Maintenance Sales Tax Fund
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# *City of Breckenridge*

September 1, 2015

Honorable Mayor and Commission  
City of Breckenridge  
Breckenridge, Texas

Mayor and Commission:

Transmitted herewith is the proposed business plan and budget for the City of Breckenridge for the fiscal year 2015-16. The document represents our work plan for the upcoming year with the related funding sources. In the context of an uncertain international, national, state and local economy due to oil and gas, financial issues, and the election season, we are presenting a balanced budget that maintains current service levels.

## **GOALS**

- Improve communications with Commission and other community stake-holders
- Improve long-range planning
- Adopt and follow sound financial policies
- Address organizational issues
- Promote positive economic development environment
- Enhance quality of life in Breckenridge
- Address serious water supply issues

## **THE BUDGET PROCESS**

The budget process began with departmental review of current year activities and submission of proposed plans and financial needs for the upcoming year. These combined into fund budgets for preliminary review by the City Manager. After evaluating revenue projections, departmental requests and programs, the adjusted budget is being presented to the City Commission. The Commission received the first pass at the budget on July 17<sup>th</sup> and, after a series of work sessions and public hearings, the final budget will be presented for adoption on September 01, 2015.

## **MAJOR CONSIDERATIONS**

- **Certified property values have been received from the Appraisal District.** The budget has been developed based on certified appraised values which are slightly lower than last year and includes
  - increases in appraised values due to \$4,764,360 in new taxable properties
  - a decrease in minerals properties of \$10,849,050 or 55.3%
  - an effective rate adjusted for sales tax of \$.89028
  - a roll-back rate adjusted for sales tax of \$0.96996
  - a debt service rate of \$0.32517
  - a recommended tax rate of \$0.94000

- **Significant sales tax decrease** in 2014-15 of \$300,000 due to oil and gas industry decline
- **Improvement in local economic development.** Four new retail businesses have located in the old Wal-Mart building. Expectations are that a new assisted living development and motel will materialize
- **Decreased water sales.** Water and sewer rates to remain the same.
- **Sanitation rates to increase as per contract** for inflation and fuel
- **Increase in General Fund debt service** requirements due to debt on new capital projects
- **Increase in Revenue Debt Service Fund requirements** due to shifting debt back to the utility funds
- **Personnel.** No wage increase for employees except Fire Department at 3% according to Commission agreement, 8% increase in health insurance, and maintaining TMRS retirement rate at 9%
- **Parks/Lindsey Streets project** included at \$5.4 million
- **Equipment Replacement Fund** funded from General, Water, Wastewater, and Sanitation Funds based on equipment and vehicle depreciation. For General Fund, used \$80,000 of 2015-16 funding in 2014-15 for City down payment on new fire truck. Limiting equipment and vehicle purchases in 2015-16 to rebuild reserves
- **Trade Days Fund.** Reducing transfers from Water and Wastewater Funds. Limiting additional capital improvements in 2015-16 to roll-up doors for Trade Barn I, additional restrooms in Trade Days Office, and additional utilities on open-air lots. Adding two more months (April and October) to show for a total of six per year. Decreased lot rental rates to help build vendor base

#### GENERAL FUND

- **Estimated ad valorem tax rate increase** from \$0.86183 to \$0.94000 will increase General Fund M&O portion of property tax revenue by \$48,300 and increase General Debt Service (I&S portion of tax rate) by \$38,500 over last year's estimated collections
- **Sales taxes** – Projected decrease of \$200,000 under 2014-15 Budget but \$100,000 (10.0%) over 2014-15 projected year-end. Decrease believed to be partly related to oil/gas industry decline
- **Personnel** – No additional positions included in the 2015-16 Budget
- **Public Works Administration** – Includes GIS system for \$30,000
- **Accounting** – Includes purchase of new accounting software for \$75,000
- **Police** – One new patrol car in Equipment Replacement Fund
- **Street Department** – Moved the Hullum Street bridge project to 2015-16 (\$50,000)
- **Street Maintenance** – \$50,000
- **Garage/Warehouse** – Adding additional fencing for security at City yard (\$13,000)
- **Fund Balance** – The fund balance in the General Fund is budgeted to decrease by \$292,000 for the primary reason that sales taxes are projected to come in \$300,000 lower than expected due to a decline in the oil and gas industry. The policy calls for maintaining a cash balance of not less than two months of operating expenditures which would be in the \$700,000 range. The task going forward will be to rebuild reserves.

#### UTILITY FUNDS

- **Water Revenue** - Loss of revenue projected at \$300,000 in 2014-15 due to drought restrictions and rain
- **Water Rates** - No water rate increases included in 2015-16 Budget
- **Water Meters** – Two new handhelds included at \$16,300
- **Water Treatment Plant** – Overtime down. Pushing roof repairs into 2015-16

- **Water Distribution** - Panther Street CDBG grant match (\$52,000) and TXDot match for E. Walker water line (\$208,000) moved to Capital Projects Fund
- **Water Non-Departmental** - Includes additional funding for Trade Days Fund (\$40,000), splitting Transfer to General Fund with Wastewater Fund reducing transfer from Water Fund for 2015-16 to \$150,000. Debt transferred to Water Fund for 2015-16 (\$107,700). Transfers to Parks Street Project to cash flow the engineering cost prior to awarding construction contract has been moved into 2015-16 (\$230,000). Water Fund will be reimbursed upon awarding the construction contract.
- **Wastewater Rates** - No wastewater rate increases included in 2015-16 Budget at this time
- **Wastewater Revenue** - Same as 2014-15
- **Wastewater Treatment** – Repair and move fencing after capital improvements completed (\$5,000). Continuing to run belt-press. Sludge Disposal increase in 2014-15 due to clean-up of unauthorized discharge into Gonzolus Creek. Will attempt to hire Class “C” Operator to run Wastewater Treatment Plant, but until then continue to use US Water
- **Wastewater Non-Departmental** - Includes funding for the Trade Days Fund (\$40,000). Splitting Transfer to General Fund with Water Fund which adds \$150,000. Debt transferred to Wastewater Fund for 2015-16 (\$38,100)
- **Sanitation Fund Revenue** – Includes contracted inflationary increase to be passed along to customers (contract calls for up to 5% based on CPI, only included 3% in budget) plus an increase for fuel (\$13,500)
- **Sanitation Fund expenditures** - Continues to include additional funding for city clean-up (\$5,000), and funding for additional Monofill cell (\$25,000)
- **Utility Funds Cash Balances** – Utility funds cash balances increased \$72,100 over 2014-15, but are still inadequate based on the policy to maintain cash reserves of two months of operating expenditures which would be in the \$600,000 range.

#### **TRADE DAYS FUND**

- Trade Days is planning to add two more months, April and October, to its schedule beginning in 2015-16. Marketing and advertising will be extended into the Ft. Worth area
- Trade Days Fund will be funded in 2015-16 with \$40,000 from Water Fund and \$40,000 from Wastewater Fund. Additional revenue projected from lot rentals and parking
- Capital expenditures will be for continued renovation of existing Trade Days Office Building for more restrooms and showers, roll-up doors for Trade Barn 1, electrical and water utilities for open lots
- Cash Balance – Increased due to transfer of Hotel/Motel Tax funds which will be restricted to advertising and marketing

#### **DEBT SERVICE**

- **General Debt Service** – General debt service is paid from a portion of the property tax rate and will increase by \$38,500 over 2014-15. A portion of the City’s debt will be transferred to the Revenue Debt Service Fund in 2015-16 and paid by utility revenues transferred to that fund
- **Revenue Debt Service** – In 2015-16 will begin paying for \$148,300 of the City’s debt service

#### **CAPITAL IMPROVEMENTS FUND**

- **Water Fund Project (\$2,400,000)** – Bidding now expected to begin in September 2015, construction last quarter 2015 on new WTP water filter, new WTP filter-to-waste system, rehabilitation of WTP chemical system, rehabilitation of existing WTP clarifier, and variable speed pump at Water Treatment Plant
- **Water Fund Emergency Project (\$2,380,000)** – Water line replacement under construction, completion expected September 2015. Lake Daniels improvements deferred at this time.
- **Wastewater Fund Project (\$1,200,000)** – Rebidding planned for August 2015, construction expected to begin in September 2015 on new WWTP clarifier and rehabilitation of existing WWTP clarifier
- **Parks/Lindsey Street Project** – The funding for \$5.4 million has been approved and committed by USDA Rural Development. Includes two parts: streets and drainage for \$1.2 million and water and sewer for \$4.2 million. The project is currently in the design phase. Construction is expected to begin in the last quarter of 2016.
- **TxDOT Hwy 180 Utility Relocation Project** – The widening and improvement of east Highway 180 in Breckenridge requires the City to move all utility lines from under the road. Due to the line being under the road when TxDOT took over the road in 1943, the City will only be required to pay \$208,000 of the \$1.5 million project. The line being replaced dates back to 1922.
- **Street Maintenance Fund** - \$700,000 budgeted for 2015-16

#### **EQUIPMENT REPLACEMENT FUND**

- The 2015-16 Budget includes funding for vehicles and equipment including one (1) Police car at \$23,000, one (1) mower for Parks at \$8,200, one (1) mower for Cemetery at \$6,800

#### **OTHER CONSIDERATIONS**

- The Park Fund includes the Texas Parks and Wildlife grant for a new Skateboard Park and Playground Equipment (\$150,000). Funding sources include \$75,000 in contributions to be raised by the Parks Advisory Board and \$75,000 from a Texas Parks and Wildlife grant

#### **SUMMARY**

- This Budget improves fund balances and cash reserves in the major operating funds over projected year-end (except for General Fund) by raising the property tax rate, reallocating costs, and reducing expenditures
- Addresses water and wastewater capital issues,
- Provides funding for parks and Trade Days projects,
- Provides funding for some vehicles and equipment,
- Provides Fire Department employees raises,
- Addresses water, sewer, street and drainage issues on Park Street (\$5.4M), and
- Addresses the funding and the continuing city clean-up of substandard structures in the monofill.

Respectfully submitted,



Andy McCuiston, City Manager

	General Fund	General Debt Service	Water /Wastewater/ Sanitation Funds	Trade Days Fund	Revenue Debt Service	Equip Repl/Cap Projs	Special Rev/Trust/Agency	Total All Fund Types
<b>BEGINNING BAL</b>	\$ 473,925	\$ 385,902	\$ 372,115	\$ 54,800	\$ 293,510	\$ 4,002,908	\$ 518,866	\$ 6,102,026
Revenues	3,438,500	624,000	3,409,000	31,600	146,400	7,001,700	142,800	\$ 14,794,000
Transfers In	300,000	-	230,000	80,000	-	570,400	4,200	\$ 1,184,600
Total Receipts	3,738,500	624,000	3,639,000	111,600	146,400	7,572,100	147,000	15,978,600
<b>TOTAL AVAIL</b>	<b>\$ 4,212,425</b>	<b>\$ 1,009,902</b>	<b>\$ 4,011,115</b>	<b>\$ 166,400</b>	<b>\$ 439,910</b>	<b>\$ 11,575,008</b>	<b>\$ 665,866</b>	<b>\$ 22,080,626</b>
Expenditures	4,010,500	522,400	2,550,800	103,600	148,300	10,571,713	179,000	18,086,313
Transfers Out	20,000	-	1,076,100	-	-	-	8,000	1,104,100
Total Disbmts	4,030,500	522,400	3,626,900	103,600	148,300	10,571,713	187,000	19,190,413
Incr (Decr) in Fund Balance	\$ (292,000)	\$ 101,600	\$ 12,100	\$ 8,000	\$ (1,900)	\$ (2,999,613)	\$ (40,000)	\$ (3,211,813)
<b>ENDING BAL</b>	<b>\$ 181,925</b>	<b>\$ 487,502</b>	<b>\$ 384,215</b>	<b>\$ 62,800</b>	<b>\$ 291,610</b>	<b>\$ 1,003,295</b>	<b>\$ 478,866</b>	<b>\$ 2,890,213</b>

Department	Current 2014-2015	Proposed 2015-2016	Variance
<b>General Fund</b>			
11 Mayor & Commission	\$ 2,900	\$ 2,900	\$ -
12 City Manager	149,700	154,100	4,400
13 City Secretary	113,800	112,300	(1,500)
14 Public Works Director	68,700	95,300	26,600
15 Accounting	124,800	202,700	77,900
18 City Offices	77,500	69,700	(7,800)
19 City Hall	17,400	16,600	(800)
20 Police	1,049,000	1,068,500	19,500
21 Animal Control	157,200	140,200	(17,000)
24 Municipal Court	88,400	80,100	(8,300)
25 Fire	630,300	584,200	(46,100)
26 Ambulance	50,000	50,000	-
31 Aging Services Program	191,400	195,500	4,100
32 Cemetery	127,100	127,100	-
33 Parks & Recreation	275,400	282,200	6,800
43 Street Dept.	481,300	491,000	9,700
44 Garage & Warehouse	43,300	48,400	5,100
90 Non-Departmental	289,700	289,700	-
90 Transfers Out	100,000	20,000	(80,000)
<b>Total General Fund</b>	<b>\$ 4,037,900</b>	<b>\$ 4,030,500</b>	<b>\$ (7,400)</b>
<b>Water Fund</b>			
70 Water & Wastewater Commercial	\$ 92,300	\$ 93,200	\$ 900
71 Water Meters	135,200	150,600	15,400
72 Lake Daniels	4,700	4,300	(400)
73 Water Treatment Plant	817,700	787,200	(30,500)
74 Water Distribution	390,400	334,800	(55,600)
90 Non-Departmental	200	-	(200)
90 Transfers Out	634,100	779,800	145,700
<b>Total Water Fund</b>	<b>\$ 1,440,500</b>	<b>\$ 1,370,100</b>	<b>\$ 75,300</b>
<b>Wastewater Fund</b>			
76 Wastewater Collection	\$ 297,900	\$ 303,400	\$ 5,500
77 Wastewater Treatment	321,900	319,800	(2,100)
90 Non-Departmental	-	-	-
90 Transfers Out	123,000	291,100	168,100
<b>Total Wastewater Fund</b>	<b>\$ 742,800</b>	<b>\$ 914,300</b>	<b>\$ 171,500</b>

Department	Current 2014-2015	Proposed 2015-2016	Variance
<b>Sanitation Fund</b>			
42 Solid Waste Station	\$ 552,500	\$ 557,500	\$ 5,000
90 Non-Departmental	-	-	-
90 Transfers Out	5,200	5,200	-
<b>Total Sanitation Fund</b>	<b>\$ 557,700</b>	<b>\$ 562,700</b>	<b>\$ 5,000</b>
<b>Trade Days Fund</b>			
30 Trade Days Operation Dept.	\$ 188,200	\$ 103,600	\$ (84,600)
<b>Total Trade Days Fund</b>	<b>\$ 188,200</b>	<b>\$ 103,600</b>	<b>\$ (84,600)</b>
<b>Recap of Funds</b>			
Total General Fund	\$ 4,037,900	\$ 4,030,500	\$ (7,400)
Total Water Fund	1,440,500	1,370,100	(70,400)
Total Wastewater Fund	742,800	914,300	171,500
Total Sanitation Fund	557,700	562,700	5,000
Total Trade Days Fund	188,200	103,600	(84,600)
<b>Total of all Funds</b>	<b>\$ 6,967,100</b>	<b>\$ 6,981,200</b>	<b>\$ 14,100</b>



**GENERAL FUND**

14 Public Works Director			
101 14 6865	GIS Services		\$ 30,000
	Will allow City to digitize spatial or geographical information not currently readily accessible at the field level and provide to work crews. Improved/reduced maintenance times and costs are expected results. Requires minimum ongoing annual maintenance costs		
15 Accounting			
101 15 7212	Computers/Software		75,000
	Will replace aging accounting software. Requires ongoing annual maintenance		
20 Police			
101 20 5605	Minor Equipment - Bar Coding		14,000
101 20 5805	Communications - Code Red		20,000
101 20 6825	Forensic Lab Charges - Drug Testing		6,000
	Will allow City to provide better community emergency communications, allow Police Department to follow best practices by improving property room/evidence locker management, and allow them to pursue drug cases. Cost is shared by Stephens County, but will be an additional on-going annual cost		
25 Fire			
101 25 5905	Continuing Education - Arson Training		7,500
101 25 7115	Interest/L-P Equipment - New Fire Truck		6,500
101 25 7125	Lease Purchase Equipment - New Fire Truck		17,300
	Arson training will improve capabilities of Fire Department personnel. Lease payments will fund new fire truck which will provide improved services and reduce maintenance costs over thirty-four old truck being replaced		
31 Aging Services			
101 31 5495	Equipment Operation Supplies - Trays		8,000
	Requirement of funding agency WCTCOG which will provide for better service to aging clients at Senior Citizens Center		
33 Parks & Recreation			
101 33 6210	Equipment Repair by Contract - Filter		20,000
	Will fund replacement of swimming pool filter at end of useful life and allow continued operation of pool. Extraordinary expenditure, will not impact future budgets for many years		
43 Street Department			
101 43 7230	System Improvements - Hulum St Bridge		50,000
	Will fund repair of flood damaged bridge and be required match for another TxDOT bridge project. Extraordinary expenditure, will not impact future budgets for many years		
44 Garage & Warehouse			
101 44 5570	Building & Grounds Repair - Fence		13,000
	Will provide security for public works maintenance facility and reduce ongoing theft currently experienced at facility. Extraordinary expenditure, will not impact future budgets for many years		

**Total General Fund**

**\$ 267,300**

**CITY OF BRECKENRIDGE**  
**2015-2016 BUDGET**

**PROJECTS, VEHICLES & EQUIPMENT**

**WATER FUND**

71 Water Meters		
102 71 7223	Equipment Purchase - Handhelds	\$ 16,300
	Will fund replacement of current aging equipment which is unable to be repaired.	
	Equipment should last ten year with no additional annual cost	
73 Water Treatment		
102 73 6220	Bldg. & Grounds by Contract - Roof	15,000
	Will fund repair of Water Treatment Plant facility roof. No additional annual costs anticipated	
90 Non-Departmental		
102 90 7466	Transfer to Cap Impvt Fund TxDOT - \$208,000	<u>208,000</u>
	Will fund City's portion (10%) of TXDot highway improvement project. Will allow for replacement for aging waterline dating to 1922. No additional costs anticipated, will reduce line maintenance costs annually	
<b>Total Water Fund</b>		<b><u>\$ 239,300</u></b>

**WASTEWATER FUND**

77 Wastewater Treatment Plant		
103 77 5570	Building & Grounds - Fencing	\$ 5,000
103 77 6105	Electricity - Belt Press	<u>50,000</u>
	Fencing will provide for improved security at Wastewater Treatment Plant. Additional electrical costs for belt pressing of solids will allow City to remain in compliance with TCEQ requirements	
<b>Total Wastewater Fund</b>		<b><u>\$ 55,000</u></b>

**SANITATION FUND**

42 Solid Waste Station		
104 42 6770	Contractual Services - Monofill, Clean-up	<u>\$ 30,000</u>
	Will provide for maintenance of monofill cell and for community cleanup. Additional cells will be required to complete community cleanup of substandard houses. Expect an additional \$30,000 in 2016-17 and 2017-18	
<b>Total Sanitation Fund</b>		<b><u>\$ 30,000</u></b>

**TRADE DAYS FUND**

30 Trade Days Operations		
132 30 7215	Shop & Plant Purchase - TB1 Doors, Restrooms & Utilities	<u>\$ 60,000</u>
	Will fund improvements to restrooms, Trade Barn roll-up doors, and electric and water utilities for outdoor lots at Trade Days. Will allow for improved services to customers and vendors. Expect additional funding requirements of \$60,000 in 2016-17	
<b>Total Trade Days Fund</b>		<b><u>\$ 60,000</u></b>
<b>TOTAL</b>		<b><u><u>\$ 651,600</u></u></b>



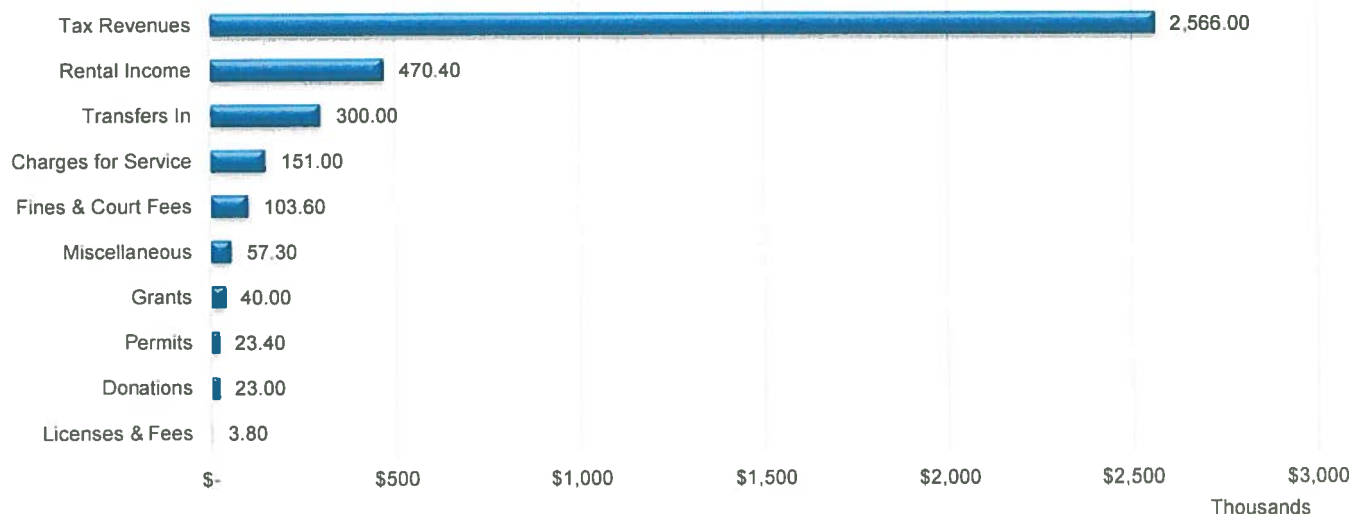
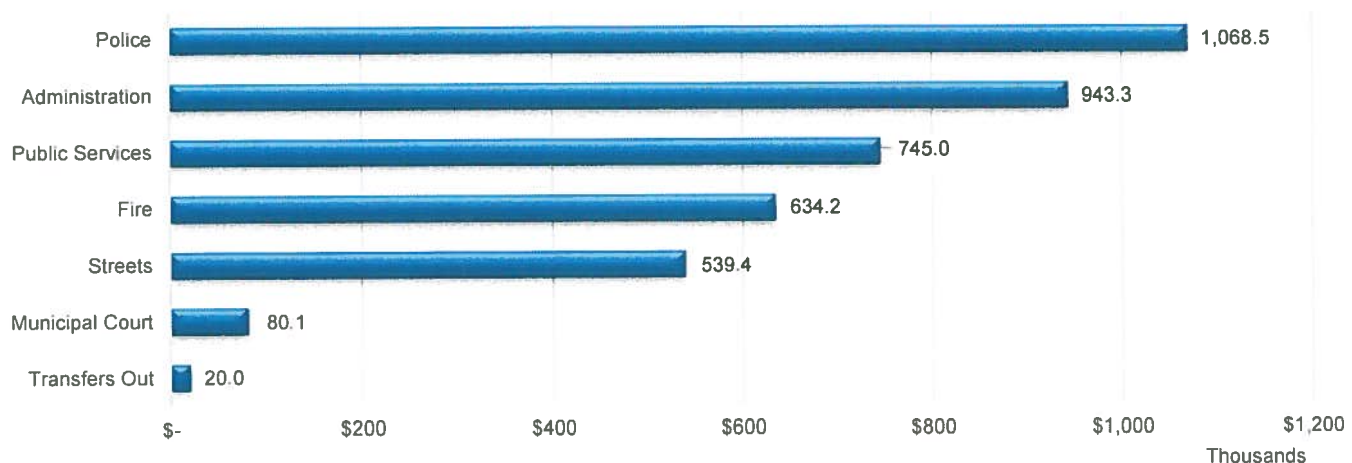
**General Fund**

The General Fund is the chief operating fund of a local government and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund for the City of Breckenridge is used to account for revenues and expenditures that are related to general governmental services such as administration for City Management, Accounting, and Public Works, the Public Safety departments of Police, Animal Welfare, Municipal Court, and Fire; Public Services which include Parks, Aging Services, and Cemetery; Streets; and Non-Departmental Services.

**Revenues**

Property taxes and sales taxes provide 75% of the General Fund operating revenue. Ad Valorem tax revenue for 2015 is based on a tax rate of \$0.94000. Property valuations for oil and minerals declined by 52% or \$10,046,949, but property values increased by \$4,673,440 due to new taxable properties. The new Walmart facility is the primary reason for the increase. The sales tax rate is 8.25%. Due to the decline in oil field activity and the uncertainty in the economy, sales tax revenue has declined.

Property tax rates have trended downward until this year: from \$1.04 in 2011 to \$1.01 in 2012 to \$0.89 in 2013 to \$0.86183 in 2014. The net decrease in valuations has raised the effective and roll-back rates.

**Where does the money come from?****Where does the money go?**



## CITY OF BRECKENRIDGE

## SUMMARY OF RECEIPTS AND EXPENDITURES

## General Fund

	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Budget 2015-2016
<b>BEGINNING FUND BALANCE</b>	<b>\$ 913,359</b>	<b>\$ 827,281</b>	<b>\$ 808,062</b>	<b>\$ 473,925</b>
<b>Receipts</b>				
Tax Revenues	2,437,426	2,595,300	2,398,700	2,566,000
Licenses & Fees	8,177	4,600	3,800	3,800
Permits	32,214	15,700	22,400	23,400
Fines & Court Fees	79,003	79,400	103,600	103,600
Charges for Service	149,042	153,000	150,500	151,000
Rental Income	469,890	444,600	467,100	470,400
Donations	23,748	24,000	23,000	23,000
Grants	37,926	50,000	92,500	40,000
Miscellaneous	77,962	60,900	69,200	57,300
<b>Total Receipts</b>	<b>3,315,388</b>	<b>3,427,500</b>	<b>3,330,800</b>	<b>3,438,500</b>
<b>Transfers In</b>				
Water Fund Trnsfr	400,000	300,000	300,000	150,000
Wastewater Fund Trnsfr	-	-	-	150,000
PEG Fund Trnsfr	-	14,063	14,063	-
<b>Total Transfers In</b>	<b>400,000</b>	<b>314,063</b>	<b>314,063</b>	<b>300,000</b>
<b>TOTAL CURRENT RECEIPTS</b>	<b>3,715,388</b>	<b>3,741,563</b>	<b>3,644,863</b>	<b>3,738,500</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>4,628,747</b>	<b>4,568,844</b>	<b>4,452,925</b>	<b>4,212,425</b>
<b>Expenditures</b>				
Administration	880,952	844,500	819,400	943,300
Police	948,698	1,049,000	1,002,200	1,068,500
Municipal Court	75,048	88,400	86,600	80,100
Fire	679,208	680,300	738,900	634,200
Streets	445,129	524,600	437,200	539,400
Public Services	688,184	751,100	713,200	745,000
<b>Total Expenditures</b>	<b>3,717,219</b>	<b>3,937,900</b>	<b>3,797,500</b>	<b>4,010,500</b>
<b>Total Transfers Out</b>	<b>113,250</b>	<b>100,000</b>	<b>181,500</b>	<b>20,000</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>3,830,469</b>	<b>4,037,900</b>	<b>3,979,000</b>	<b>4,030,500</b>
<b>NET OPERATING</b>	<b>(115,081)</b>	<b>(296,337)</b>	<b>(334,137)</b>	<b>(292,000)</b>
<b>GAAP ADJUSTMENT</b>	<b>9,784</b>			
<b>ENDING FUND BALANCE</b>	<b>\$ 808,062</b>	<b>\$ 530,944</b>	<b>\$ 473,925</b>	<b>\$ 181,925</b>

## CITY OF BRECKENRIDGE

## FUND REVENUES BY SOURCE

## General Fund

GENERAL FUND REVENUE	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Tax Revenues</b>				
101 00 4005 Current Taxes	\$ 923,000	\$ 1,060,900	\$ 847,700	\$ 896,000
101 00 4007 Delinquent Taxes	270,160	183,600	300,000	280,000
101 00 4009 Penalties & Interest	46,154	47,000	47,000	47,000
101 00 4029 City Sales Tax	952,288	1,300,000	1,000,000	1,100,000
101 00 4031 Mixed Beverage Tax	2,867	3,800	4,000	3,000
101 00 4034 Property Tax Reduced by Sales Tax	242,957	-	200,000	240,000
<b>Total Tax Revenue</b>	<b>2,437,426</b>	<b>2,595,300</b>	<b>2,398,700</b>	<b>2,566,000</b>
<b>License &amp; Fees</b>				
101 00 4053 Oil & Gas Inspections	1,165	1,500	1,200	1,200
101 00 4055 Beer Licenses	645	600	600	600
101 00 4056 Gaming Machine Licenses	2,975	-	-	-
101 00 4075 Zoning Application Fees	675	500	500	500
101 00 4083 Dog Licenses/Pound Fess	2,717	2,000	1,500	1,500
<b>Total License &amp; Fees</b>	<b>8,177</b>	<b>4,600</b>	<b>3,800</b>	<b>3,800</b>
<b>Permits</b>				
101 00 4039 Building Permits & Inspection Fees	13,096	8,000	10,000	10,000
101 00 4041 Plumbing Permits	5,802	3,000	2,000	3,000
101 00 4043 Electrical Permits	11,074	4,000	9,000	9,000
101 00 4045 Gas Permits	1,228	600	1,200	1,200
101 00 4147 Code Compliance Liens	1,014	100	200	200
<b>Total Permits</b>	<b>32,214</b>	<b>15,700</b>	<b>22,400</b>	<b>23,400</b>
<b>Fines &amp; Court Fees</b>				
101 00 4061 Municipal Court	58,623	60,000	75,000	75,000
101 00 4062 Municipal Court Security Fee	1,627	1,500	2,000	2,000
101 00 4063 Child Safety Fund - Traffic Offenses	571	400	2,000	2,000
101 00 4069 Misc. Court Fees	17,589	17,000	24,000	24,000
101 00 4070 Judicial Efficiency - Time Pymt	593	500	600	600
<b>Total Fines &amp; Court Fees</b>	<b>79,003</b>	<b>79,400</b>	<b>103,600</b>	<b>103,600</b>
<b>Charges for Service</b>				
101 00 4085 Cemetery Care & Contrib Int	4,032	2,000	1,500	2,000
101 00 4087 Cemetery - Sales & Perpetual Care	23,000	20,000	18,000	18,000
101 00 4101 Service Fees - County - Fires	50,000	50,000	50,000	50,000
101 00 4103 Service Fees - County/Radios	27,750	36,000	36,000	36,000
101 00 4113 Swimming Pool Receipts	19,260	20,000	20,000	20,000
101 00 4115 County Contributions A/S	25,000	25,000	25,000	25,000
<b>Total Charges for Service</b>	<b>149,042</b>	<b>153,000</b>	<b>150,500</b>	<b>151,000</b>
<b>Rental Income</b>				
101 00 4021 Gross Receipts Electric	291,386	273,000	300,000	300,000
101 00 4022 Franchise Fee Garbage	7,643	7,000	7,500	7,500
101 00 4023 Gross Receipts Gas Franchise	64,196	60,000	62,000	65,000
101 00 4025 TeleCommunications Franchise	33,162	33,000	33,000	33,000
101 00 4027 Gross Receipts TV Cable Co 5	42,291	42,000	42,000	42,000
101 00 4033 Royalty Income	23,497	22,000	15,000	15,000
101 00 4143 Pavilion Rental	1,500	1,600	1,200	1,500
101 00 4145 Pool Rental	6,215	6,000	6,400	6,400
<b>Total Rental Income</b>	<b>469,890</b>	<b>444,600</b>	<b>467,100</b>	<b>470,400</b>



## CITY OF BRECKENRIDGE

## FUND REVENUES BY SOURCE

## General Fund

GENERAL FUND REVENUE		Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Donations</b>					
101 00 4111	Contributions - A/S	18,378	20,000	18,000	18,000
101 00 4112	Donations A/S Meals (COG)	5,370	4,000	5,000	5,000
	<b>Total Donations</b>	<b>23,748</b>	<b>24,000</b>	<b>23,000</b>	<b>23,000</b>
<b>Grants</b>					
101 00 4109	COG Title III C	37,926	50,000	40,000	40,000
101 00 4650	Capital Grants & Contributions	-	-	52,500	-
	<b>Total Grants</b>	<b>37,926</b>	<b>50,000</b>	<b>92,500</b>	<b>40,000</b>
<b>Miscellaneous</b>					
101 00 4095	Sales of Materials	138	100	-	-
101 00 4097	Sales of Equipment & Lots	2,814	2,000	-	-
101 00 4121	Non-Revenue Receipts	7,191	6,000	6,400	6,000
101 00 4123	Non-Budgeted Revenue In-Lieu-Of	1,500	1,000	1,800	1,000
101 00 4125	Insur Casualty Loss - Equip	6,633	-	-	-
101 00 4127	Insur Casualty Loss - Building	3,875	-	1,400	-
101 00 4129	(LEOSE) Allocations	2,137	2,200	2,000	2,000
101 00 4133	Lifeguard Training	2,775	2,500	2,300	2,300
101 00 4135	Swimming Lessons	1,295	2,000	1,500	1,500
101 00 4137	Cash Over/Short Acct	53	-	-	-
101 00 4139	Charge Off Acct - Bad Debts	413	100	200	-
101 00 4140	Miscellaneous	1,119	1,000	6,000	1,000
101 00 4156	Police Salaries Reimbursement	-	-	4,100	-
101 00 4162	Hotel/Motel Taxes	45,800	42,000	42,000	42,000
101 00 4411	Interest Income	2,219	2,000	1,500	1,500
	<b>Total Miscellaneous</b>	<b>77,962</b>	<b>60,900</b>	<b>69,200</b>	<b>57,300</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>3,315,388</b>	<b>3,427,500</b>	<b>3,330,800</b>	<b>3,438,500</b>
<b>Transfers In</b>					
101 00 4131	Water Fund Trnsfr	400,000	300,000	300,000	150,000
101 00 4132	Wastewater Fund Trnsf	-	-	-	150,000
101 00 4230	PEG Fund Trnsfr	-	14,063	14,063	-
	<b>Total Transfers In</b>	<b>400,000</b>	<b>314,063</b>	<b>314,063</b>	<b>300,000</b>
<b>TOTAL GENERAL FUND RECEIPTS</b>		<b>\$ 3,715,388</b>	<b>\$ 3,741,563</b>	<b>\$ 3,644,863</b>	<b>\$ 3,738,500</b>

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****General Fund**

<b>Department</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Mayor & Commission	\$ 883	\$ 2,900	\$ 1,300	\$ 2,900	0.0%
City Manager	141,066	149,700	151,300	154,100	2.9%
City Secretary/Finance Officer	105,322	113,800	108,100	112,300	-1.3%
Public Works Director	63,699	68,700	64,600	95,300	38.7%
Accounting	130,148	124,800	124,800	202,700	62.4%
City Offices	110,766	77,500	64,800	69,700	-10.1%
City Hall	18,612	17,400	15,200	16,600	-4.6%
Police	948,698	1,049,000	1,002,200	1,068,500	1.9%
Animal Welfare	132,413	157,200	127,700	140,200	-10.8%
Municipal Court	75,048	88,400	86,600	80,100	-9.4%
Fire	618,522	630,300	688,900	584,200	-7.3%
Ambulance	60,686	50,000	50,000	50,000	0.0%
Aging Services	188,683	191,400	190,800	195,500	2.1%
Cemetery	118,623	127,100	117,900	127,100	0.0%
Parks & Recreation	248,465	275,400	276,800	282,200	2.5%
Street Department	408,434	481,300	405,500	491,000	2.0%
Garage & Warehouse	36,695	43,300	31,700	48,400	11.8%
Non-Departmental	423,706	389,700	470,800	309,700	-20.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,830,469</b>	<b>\$ 4,037,900</b>	<b>\$ 3,979,000</b>	<b>\$ 4,030,500</b>	<b>-0.2%</b>

The City of Breckenridge is a home-rule city operating under the City Charter adopted in 1954. The City is operated under a commissioner-manager form of government with a Mayor, four commissioners and a City Manager. The Mayor and City Commissioners are elected at-large with the City Commissioners elected for Places one through four. All members of the Commission including the Mayor are allowed to vote. City Commission meetings are regularly schedule once a month on the first Tuesday at 5:30 p.m.

**Goal 1: Improve communications/involvement with the Citizens, Commission and other community leadership including, but not limited to, Stephens County, Breckenridge ISD, WCTMWD, SCAD, TDCJ, BEDC, TSTC, SMH, Industrial Foundation, and Reclaim Breckenridge**

- Objective 1: Maximize use of City website
- Objective 2: Encourage citizen participation in service opportunities within the community
- Objective 3: Provide opportunities for educating board and commission members
- Objective 4: Maintain an "open door" policy between the citizens and city management and be responsive to calls and/or complaints and ensure follow-up

**Goal 2: Improve Long-Range Planning**

- Objective 1: Annually review/update City's Comprehensive Plan in house
- Objective 2: Update city limits, ETJ, zoning maps, and water and sewer maps
- Objective 3: Consider development of Geographical Information System and explore Google Earth capabilities
- Objective 4: Annually update Capital Improvements Plan
- Objective 5: Develop street assessment listing and prioritize work for 2015-16
- Objective 6: Develop water, wastewater, and drainage projects listing and prioritize for 2015-16
- Objective 7: Continue Parks Street Project

**Goal 3: Adopt and Follow Sound Financial Policies**

- Objective 1: Use long-term debt when it makes good sense, but reduce long-term debt in the long-run and improve credit ratings in the short-run
- Objective 2: Follow reserve policy for each fund including debt service
- Objective 3: Maximize grants and other resources to fund projects
- Objective 4: Fund vehicle/equipment replacement based depreciation schedules
- Objective 5: Insure adequacy of accounting system software, reporting and fund structure
- Objective 6: Review fee structure and explore opportunities for new revenue streams
- Objective 7: Continue searching for more cost effective ways to do business

**Goal 4: Address Organizational Issues**

- Objective 1: Work to improve credibility of Commission and management with Citizens
- Objective 2: Determine and emulate "best practices" in customer service throughout the organization
- Objective 3: Support training and development of staff to improve professionalism throughout the organization
- Objective 4: Review organization, re-align to level workload, and improve management in the
- Objective 5: Evaluate staffing salaries and benefits to improve staff retention
- Objective 6: Promote a "Public Servant" mentality at every level of the organization

**Goal 5: Promote a Positive Environment for Economic Development in the Community**

- Objective 1: Develop and support policies to encourage housing development with near-term emphasis on apartments and rental property
- Objective 2: Develop and support policies to encourage retail, commercial and industrial development
- Objective 3: Partner with BEDC on incentives

**Goal 6: Enhance the Quality of Life in Breckenridge**

- Objective 1: Pursue recreational, cultural and aesthetic improvements in the community
- Objective 2: Continue following substandard/abandoned housing action plan to abate the issues
- Objective 3: Continue following weeded lot/junk vehicle/debris removal action plan to abate the issues
- Objective 4: Improve/maintain storm drainage system throughout the community
- Objective 5: Review all contracts and contracted services to ascertain cost effectiveness and adequacy of service levels

**Goal 7: Address Imminent Water Supply Issues**

- Objective 1: Continue working with engineers, WCTMWD, SRSUD, TWDB, Region G Water Planning Group, others to provide adequate water to the Community
- Objective 2: Continue developing Lake Daniels as a water source
- Objective 3: Work with citizens and businesses to ensure water conservation compliance

**Performance Indicators**

- 1 Improvement in citizen and customer satisfaction with municipal services and city government in general
- 2 Improved "curbside" appeal in the city's appearance
- 3 Improvement in economic development opportunities

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Mayor & Commission**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 355	\$ 900	\$ 500	\$ 900	0.0%
Fringe Benefits	34	200	200	200	0.0%
Travel, Membership, School	59	1,000	100	1,000	0.0%
R & M by Contract	-	200	-	200	0.0%
Other Contractual Services	435	600	500	600	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 883</b>	<b>\$ 2,900</b>	<b>\$ 1,300</b>	<b>\$ 2,900</b>	<b>0.0%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Mayor &amp; Commission Expenditures</b>							
<b>Salaries/Overtime</b>							
101	11	5105	Regular Salaries	\$ 355	\$ 900	\$ 500	\$ 900
<b>Total Salaries/Overtime</b>				<b>355</b>	<b>900</b>	<b>500</b>	<b>900</b>
<b>Fringe Benefits</b>							
101	11	5215	Social Security/Medicare	27	100	100	100
101	11	5225	SUTA	7	100	100	100
<b>Total Fringe Benefits</b>				<b>34</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Travel, Membership, School</b>							
101	11	5905	Continuing Education	59	1,000	100	1,000
<b>Total Travel, Membership, School</b>				<b>59</b>	<b>1,000</b>	<b>100</b>	<b>1,000</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	11	6210	Equipment Repair by Contract	-	200	-	200
<b>Total R &amp; M by Contract</b>				<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>Other Contractual Services</b>							
101	11	6765	Service Pins & Plaques	435	600	500	600
<b>Total Other Contractual Services</b>				<b>435</b>	<b>600</b>	<b>500</b>	<b>600</b>
<b>TOTAL MAYOR &amp; COMMISSION</b>				<b>\$ 883</b>	<b>\$ 2,900</b>	<b>\$ 1,300</b>	<b>\$ 2,900</b>

The City Commission appoints a City Manager who is the administrative head of the municipal government, and is responsible for the efficient administration of all departments. The City Manager appoints or removes all appointive officers or employees of the city except as otherwise provided in the charter. The City Manager prepares the annual budget and keeps the Commission aware of financial conditions and needs of the city.

**Goal 1: Future Planning**

- Objective 1: Review/update Comprehensive Plan in house by 9/30/16
- Objective 2: Review/update Capital Improvements Plan by 9/30/16
- Objective 3: Work with e-HT, WCTMWD, SRSUD, Region G WPG, BRA, others on regional water plan
- Objective 4: Review Trade Days master plan

**Goal 2: Customer Service/Communications**

- Objective 1: Improve communications with citizens, Commission, community leadership and staff daily
- Objective 2: Build credibility of Commission/staff in community daily
- Objective 3: Model customer service from the top down daily

**Goal 3: Staff Development**

- Objective 1: Review/document knowledge, skills, and abilities of current staff by 9/30/16
- Objective 2: Ensure licensing/certification/training of staff
- Objective 3: Review organization, realign to level workloads, and improve management in organization
- Objective 4: Obtain training for flood plain administration, zoning, Google Earth by 9/30/16

**Goal 4: Financial Policies**

- Objective 1: Assess/improve budget/audit as communications/policy documents by 9/30/16
- Objective 2: Review revenue streams/fee schedules and adjust as appropriate by 9/30/16
- Objective 3: Have each fund be self-supporting
- Objective 4: Develop treasury management function

**Goal 5: Continue working to improve cell phone service in Breckenridge/Stephens County**

- Objective 1: Work with AT&T, State Senator, State Representative and the FCC regarding poor service issues

**Performance Indicators**

- 1 Improved financial position for all funds by 9/30/16
- 2 Improvement in Breck Trade Days vendor and customer participation by 9/30/16
- 3 Capital projects underway or completed as scheduled
- 4 Community cleanup progressing well



**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****City Manager**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 102,223	\$ 109,900	\$ 111,400	\$ 114,100	3.8%
Fringe Benefits	29,672	31,400	31,100	33,200	5.7%
Operating Supplies	1,079	800	800	800	0.0%
R & M Supplies	116	100	100	100	0.0%
Minor Equipment	-	100	-	100	0.0%
Professional Services	105	100	-	100	0.0%
Travel, Membership, School	6,439	4,000	5,000	4,000	0.0%
R & M by Contract	615	2,500	2,200	1,000	-60.0%
Other Contractual Services	500	-	100	100	0.0%
Printing & Advertising	317	800	600	600	-25.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 141,066</b>	<b>\$ 149,700</b>	<b>\$ 151,300</b>	<b>\$ 154,100</b>	<b>2.9%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

City Manager Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
101	12	5105	Regular Salaries	\$ 102,223	\$ 109,800	\$ 111,200	\$ 114,000
101	12	5110	Overtime Pay	-	100	200	100
<b>Total Salaries/Overtime</b>				<b>102,223</b>	<b>109,900</b>	<b>111,400</b>	<b>114,100</b>
<b>Fringe Benefits</b>							
101	12	5204	Term Life Ins - City Portion	65	200	100	200
101	12	5205	Health Ins - City Portion	11,844	12,000	12,000	13,000
101	12	5210	TMRS	9,420	9,900	9,900	10,300
101	12	5215	Social Security/Medicare	7,822	8,500	8,500	8,800
101	12	5220	Longevity Pay	104	200	200	300
101	12	5225	SUTA	417	600	400	600
<b>Total Fringe Benefits</b>				<b>29,672</b>	<b>31,400</b>	<b>31,100</b>	<b>33,200</b>
<b>Operating Supplies</b>							
101	12	5490	M/V Operating Supplies	1,079	800	800	800
<b>Total Operating Supplies</b>				<b>1,079</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	12	5560	M/V R & M Supplies	116	100	100	100
<b>Total R &amp; M Supplies</b>				<b>116</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Minor Equipment</b>							
101	12	5605	Minor Equipment	-	100	-	100
<b>Total Minor Equipment</b>				<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Professional Services</b>							
101	12	5710	Physicals Pre-Employment	105	100	-	100
<b>Total Professional Services</b>				<b>105</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Travel, Membership, School</b>							
101	12	5905	Continuing Education	6,439	4,000	5,000	4,000
<b>Total Travel, Membership, School</b>				<b>6,439</b>	<b>4,000</b>	<b>5,000</b>	<b>4,000</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	12	6205	M/V Repair by Contract	41	1,500	1,500	300
101	12	6210	Equipment Repair by Contract	574	1,000	700	700
<b>Total R &amp; M by Contract</b>				<b>615</b>	<b>2,500</b>	<b>2,200</b>	<b>1,000</b>
<b>Other Contractual Services</b>							
101	12	6750	Uniforms & Clothing	500	-	100	100
<b>Total Other Contractual Services</b>				<b>500</b>	<b>-</b>	<b>100</b>	<b>100</b>
<b>Printing &amp; Advertising</b>							
101	12	6905	Printing & Advertising	31	100	100	100
101	12	6910	Professional Publication	286	700	500	500
<b>Total Printing &amp; Advertising</b>				<b>317</b>	<b>800</b>	<b>600</b>	<b>600</b>
<b>TOTAL CITY MANAGER</b>				<b>\$ 141,066</b>	<b>\$ 149,700</b>	<b>\$ 151,300</b>	<b>\$ 154,100</b>



The City Secretary/Finance Officer's responsibilities include a broad range of administrative and clerical support for city departments and the public. She/he must attend all meetings of the City Commission, prepares and maintains minutes, ordinances, resolutions, contracts, deeds, easements, and other official documents and is responsible for all public information requests and records management. As Election Administrator, the position is responsible for all city elections. As Finance Officer, the position is responsible for the Accounting Department which includes general ledger, payroll, accounts payable, human resources and Water Office which includes all collections.

**Goal 1: Customer Service**

- Objective 1: Maintain and enhance the City's new website, to improve communications between the City and the Citizens of Breckenridge, as well as visitors.
- Objective 2: Purchase, integrate and train on new software for core financials, accounts payable, human resource/payroll and utility billing.
- Objective 3: Continue training and cross-training of office staff training to include: attitude, positive thinking, customer service, professionalism, organizational skills and time management.

**Goal 2: Operations**

- Objective 1: Conduct monthly office staff meetings to improve communications
- Objective 2: Maintain instruction manuals for each position (SOP's)
- Objective 3: Update, organize and manage record retention system. Continue audit/clean out of existing records and work with RCI Tech to organize old records within the City
- Objective 4: Reorganize human resources employee files to keep up with state and federal regulations
- Objective 5: Do online training and testing to receive National Incident Management System (NIMS) Certifications

**Goal 3: Long-Range Planning**

- Objective 1: Continue to review, update, maintain and codify City ordinances
- Objective 2: Continue to work towards receiving TMCA – TMCCP Certification
- Objective 3: Maintain Municipal Deputy Court Clerk Level II Certification

**Performance Indicators**

- 1 Twelve monthly meetings with staff
- 2 Record retention and cleanup program progressing by 12/31/15
- 3 Additional levels of TMCCP certifications obtained by 9/30/16

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****City Secretary/Finance Officer**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 40,351	\$ 41,300	\$ 41,300	\$ 41,300	0.0%
Fringe Benefits	12,626	13,600	13,500	14,100	3.7%
Operating Supplies	2,424	2,500	800	2,500	0.0%
R & M Supplies	24	100	100	100	0.0%
Minor Equipment	284	2,000	200	2,000	0.0%
Professional Services	941	1,100	-	1,100	0.0%
Travel, Membership, School	4,362	6,000	6,000	6,000	0.0%
R & M by Contract	1,321	700	700	700	0.0%
Other Contractual Services	35,680	39,800	34,800	37,800	-5.0%
Printing & Advertising	7,309	6,700	10,700	6,700	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 105,322</b>	<b>\$ 113,800</b>	<b>\$ 108,100</b>	<b>\$ 112,300</b>	<b>-1.3%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

City Secretary/Finance Officer Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
101	13	5105	Regular Salaries	\$ 40,351	\$ 41,300	\$ 41,300	\$ 41,300
			<b>Total Salaries/Overtime</b>	<b>40,351</b>	<b>41,300</b>	<b>41,300</b>	<b>41,300</b>
<b>Fringe Benefits</b>							
101	13	5204	Term Life Ins - City Portion	46	100	100	100
101	13	5205	Health Insurance - City Portion	5,500	6,000	6,000	6,500
101	13	5210	TMRS	3,699	3,800	3,800	3,800
101	13	5215	Social Security/Medicare	3,070	3,200	3,200	3,200
101	13	5220	Longevity Pay	104	200	200	200
101	13	5225	SUTA	207	300	200	300
			<b>Total Fringe Benefits</b>	<b>12,626</b>	<b>13,600</b>	<b>13,500</b>	<b>14,100</b>
<b>Operating Supplies</b>							
101	13	5450	City Election/Bond Election Supplies	1,318	1,500	-	1,500
101	13	5490	M/V Operating Supplies	1,106	1,000	800	1,000
			<b>Total Operating Supplies</b>	<b>2,424</b>	<b>2,500</b>	<b>800</b>	<b>2,500</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	13	5560	M/V R & M Supplies	24	100	100	100
			<b>Total R &amp; M Supplies</b>	<b>24</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Minor Equipment</b>							
101	13	5605	Minor Equipment	284	2,000	200	2,000
			<b>Total Minor Equipment</b>	<b>284</b>	<b>2,000</b>	<b>200</b>	<b>2,000</b>
<b>Professional Services</b>							
101	13	5710	Physicals Pre-Employment	-	100	-	100
101	13	5760	Bond Election/Judges	941	1,000	-	1,000
			<b>Total Professional Services</b>	<b>941</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>
<b>Travel, Membership, School</b>							
101	13	5905	Continuing Education	4,362	6,000	6,000	6,000
			<b>Total Travel, Membership, School</b>	<b>4,362</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	13	6205	M/V Repair by Contract	129	200	200	200
101	13	6210	Equipment Repair by Contract	1,192	500	500	500
			<b>Total R &amp; M by Contract</b>	<b>1,321</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Other Contractual Services</b>							
101	13	6770	Contractual Services	1,921	2,000	2,000	2,000
101	13	6780	Benevolence	523	800	800	800
101	13	6790	CTA Contract	33,236	37,000	32,000	35,000
			<b>Total Other Contractual Services</b>	<b>35,680</b>	<b>39,800</b>	<b>34,800</b>	<b>37,800</b>
<b>Printing &amp; Advertising</b>							
101	13	6905	Printing & Advertising	6,429	6,000	10,000	6,000
101	13	6910	Professional Publication	880	700	700	700
			<b>Total Printing &amp; Advertising</b>	<b>7,309</b>	<b>6,700</b>	<b>10,700</b>	<b>6,700</b>
<b>TOTAL CITY SECERTARY/FINANCE OFFICER</b>				<b>\$ 105,322</b>	<b>\$ 113,800</b>	<b>\$ 108,100</b>	<b>\$ 112,300</b>





The Public Works Director has responsibility over the departments of Streets, Garage and Warehouse, Water Meters, Lake Daniels, Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection, and Sanitation.

**Goal 1: Staff Development**

- Objective 1: Obtain mid-level management training
- Objective 2: Attend appropriate school/conferences to build skills
- Objective 3: Cross train supervisors/staff

**Goal 2: Future Planning**

- Objective 1: Implement development of GIS System with e-HT and TSTC
- Objective 2: Organize Public Works information such as maps, plots and water/sewer information
- Objective 3: Work with e-HT and Public Management on replacing sewer main on S. Dunnigan and N. Court
- Objective 4: Develop plan to identify/correct sewer collection system issues (i.e. Brick Manholes, clay-tile breaks/joint problems, etc.)

**Goal 3: Capital Projects**

- Objective 1: Work with e-HT to complete DWSRF project
- Objective 2: Work with e-HT to complete CWSRF project
- Objective 3: Work with e-HT to complete Hullum Street Bridge
- Objective 4: Work with e-HT to complete Emergency DWSRF project
- Objective 5: Work with e-HT to complete Parks Street project
- Objective 6: Work with e-HT to develop plan to build water re-use pump station on North Loop for sale to meet oil field needs

**Performance Indicators**

- 1 Capital projects underway or completed as scheduled
- 2 GIS system implemented by 6/30/16
- 3 Achieve NIMS training levels by 12/31/15

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Public Works Director**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 37,125	\$ 41,000	\$ 39,000	\$ 41,000	0.0%
Fringe Benefits	13,084	14,000	14,000	14,700	5.0%
Operating Supplies	3,222	3,100	3,200	3,200	3.2%
R & M Supplies	550	1,200	800	800	-33.3%
Minor Equipment	428	1,700	500	800	-52.9%
Travel, Membership, School	3,977	2,800	2,800	3,000	7.1%
R & M by Contract	4,633	4,500	4,000	1,500	-66.7%
Other Contractual Services	680	400	300	30,300	7475.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,699</b>	<b>\$ 68,700</b>	<b>\$ 64,600</b>	<b>\$ 95,300</b>	<b>38.7%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

Public Works Director Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
101	14	5105	Regular Salaries	\$ 37,125	\$ 41,000	\$ 39,000	\$ 41,000
			<b>Total Salaries/Overtime</b>	<b>37,125</b>	<b>41,000</b>	<b>39,000</b>	<b>41,000</b>
<b>Fringe Benefits</b>							
101	14	5204	Term Life Ins - City Portion	46	100	100	100
101	14	5205	Health Ins - City Portion	6,000	6,000	6,000	6,500
101	14	5210	TMRs	3,448	3,800	3,800	3,800
101	14	5215	Social Security/Medicare	2,863	3,200	3,200	3,200
101	14	5220	Longevity Pay	520	600	600	800
101	14	5225	SUTA	207	300	300	300
			<b>Total Fringe Benefits</b>	<b>13,084</b>	<b>14,000</b>	<b>14,000</b>	<b>14,700</b>
<b>Operating Supplies</b>							
101	14	5483	Special Clothing	-	200	200	200
101	14	5490	M/V Operating Supplies	3,207	2,800	3,000	3,000
101	14	5495	Equipment Operating Supplies	15	100	-	-
			<b>Total Operating Supplies</b>	<b>3,222</b>	<b>3,100</b>	<b>3,200</b>	<b>3,200</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	14	5560	M/V R & M Supplies	449	1,000	800	800
101	14	5565	Equipment R & M Supplies	101	200	-	-
			<b>Total R &amp; M Supplies</b>	<b>550</b>	<b>1,200</b>	<b>800</b>	<b>800</b>
<b>Minor Equipment</b>							
101	14	5605	Minor Equipment	428	1,700	500	800
			<b>Total Minor Equipment</b>	<b>428</b>	<b>1,700</b>	<b>500</b>	<b>800</b>
<b>Travel, Membership, School</b>							
101	14	5905	Continuing Education	3,977	2,800	2,800	3,000
			<b>Total Travel, Membership, School</b>	<b>3,977</b>	<b>2,800</b>	<b>2,800</b>	<b>3,000</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	14	6205	M/V Repair by Contract	4,335	4,000	4,000	1,500
101	14	6210	Equipment Repair by Contract	298	500	-	-
			<b>Total R &amp; M by Contract</b>	<b>4,633</b>	<b>4,500</b>	<b>4,000</b>	<b>1,500</b>
<b>Other Contractual Services</b>							
101	14	6750	Uniforms & Clothing	680	400	300	300
101	14	6865	GIS Services	-	-	-	30,000
			<b>Total Other Contractual Services</b>	<b>680</b>	<b>400</b>	<b>300</b>	<b>30,300</b>
<b>TOTAL PUBLIC WORKS DIRECTOR</b>				<b>\$ 63,699</b>	<b>\$ 68,700</b>	<b>\$ 64,600</b>	<b>\$ 95,300</b>



The City Secretary/Finance Officer is over the Accounting Department which is responsible for maintaining the general ledger, payroll, human resources, accounts payable, and cemetery records.

**Goal 1: Customer Service**

Objective 1: Maintain financial/other information for employees and citizens on the website

Objective 2: Maintain updated printed materials for employees and citizens

**Goal 2: Operations**

Objective 1: Improve general ledger entry accuracy

Objective 2: Train, cross-train for professional development and redundancy. Attend annual payroll seminar to maintain compliance on State and Federal Laws

Objective 3: Maintain updated instruction manuals for each position (SOP's)

Objective 4: Monitor internal controls

Objective 5: Implement & train on new accounting software package

**Goal 3: Long-Range Planning**

Objective 1: Update and maintain budgeting, financial reporting and quarterly investment reports

Objective 2: Maintain Public Investment Funds Act training

Objective 3: Do online training and testing to receive certifications on National Incident Management System (NIMS) within Categories IS-100 & IS-700

Objective 4: Work to achieve GFOA Budget and Audit awards

**Performance Indicators**

- 1 Select new accounting software by 10/31/15
- 2 Acquire training and proficiency on new accounting software package by 12/31/15
- 3 Work to achieve GFOA budget and audit awards by 6/30/16

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

## Accounting

Expenditures	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Budget 2015-2016	Percent Change
Salaries/Overtime	\$ 73,871	\$ 71,100	\$ 70,300	\$ 72,300	1.7%
Fringe Benefits	38,505	35,000	35,000	37,000	5.7%
Operating Supplies	-	400	100	400	0.0%
Minor Equipment	1,053	1,500	700	1,200	-20.0%
Professional Services	-	100	-	100	0.0%
Travel, Membership, School	2,324	2,000	2,000	2,000	0.0%
R & M by Contract	5,542	6,000	9,000	6,000	0.0%
Other Contractual Services	7,373	7,200	7,200	7,200	0.0%
Printing & Advertising	1,480	1,500	500	1,500	0.0%
Capital Outlay	-	-	-	75,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 130,148</b>	<b>\$ 124,800</b>	<b>\$ 124,800</b>	<b>\$ 202,700</b>	<b>62.4%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

Accounting Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
101	15	5105	Regular Salaries	\$ 73,846	\$ 70,100	\$ 70,100	\$ 71,800
101	15	5110	Overtime Pay	25	1,000	200	500
			<b>Total Salaries/Overtime</b>	<b>73,871</b>	<b>71,100</b>	<b>70,300</b>	<b>72,300</b>
<b>Fringe Benefits</b>							
101	15	5204	Term Life Ins - City Portion	156	200	200	200
101	15	5205	Health Ins - City Portion	20,304	18,000	18,000	19,500
101	15	5210	TMRS	6,974	6,700	6,700	6,800
101	15	5215	Social Security/Medicare	5,948	5,700	5,700	5,800
101	15	5220	Longevity Pay	4,445	3,600	3,600	3,900
101	15	5225	SUTA	678	800	800	800
			<b>Total Fringe Benefits</b>	<b>38,505</b>	<b>35,000</b>	<b>35,000</b>	<b>37,000</b>
<b>Operating Supplies</b>							
101	15	5483	Special Clothing	-	400	100	400
			<b>Total Operation Supplies</b>	<b>-</b>	<b>400</b>	<b>100</b>	<b>400</b>
<b>Minor Equipment</b>							
101	15	5605	Minor Equipment	1,053	1,500	700	1,200
			<b>Total Minor Equipment</b>	<b>1,053</b>	<b>1,500</b>	<b>700</b>	<b>1,200</b>
<b>Professional Services</b>							
101	15	5710	Physical Pre-Employment	-	100	-	100
			<b>Total Professional Services</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Travel, Membership, School</b>							
101	15	5905	Continuing Education	2,324	2,000	2,000	2,000
			<b>Total Travel, Membership, School</b>	<b>2,324</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	15	6210	Equipment Repair by Contract	5,542	6,000	9,000	6,000
			<b>Total R &amp; M by Contract</b>	<b>5,542</b>	<b>6,000</b>	<b>9,000</b>	<b>6,000</b>
<b>Other Contractual Services</b>							
101	15	6770	Contractual Services	7,373	7,200	7,200	7,200
			<b>Total Other Contractual Services</b>	<b>7,373</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>
<b>Printing &amp; Advertising</b>							
101	15	6905	Printing & Advertising	1,480	1,500	500	1,500
			<b>Total Printing &amp; Advertising</b>	<b>1,480</b>	<b>1,500</b>	<b>500</b>	<b>1,500</b>
<b>Capital Outlay</b>							
101	15	7212	Computer/Software	-	-	-	75,000
			<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>
<b>TOTAL ACCOUNTING</b>				<b>\$ 130,148</b>	<b>\$ 124,800</b>	<b>\$ 124,800</b>	<b>\$ 202,700</b>





**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****City Offices**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Office Supplies	\$ 18,896	\$ 20,000	\$ 15,000	\$ 15,000	-25.0%
Operating Supplies	2,805	3,100	2,000	2,500	-19.4%
R & M Supplies	1,571	1,400	400	1,200	-14.3%
Minor Equipment	35,403	5,000	1,000	5,000	0.0%
Communications	17,411	17,000	18,000	18,000	5.9%
Public Utilities Service	7,665	10,600	8,000	7,800	-26.4%
R & M by Contract	13,165	6,400	6,000	5,900	-7.8%
Other Contractual Services	8,760	8,800	8,900	8,800	0.0%
Rentals	5,090	5,200	5,500	5,500	5.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 110,766</b>	<b>\$ 77,500</b>	<b>\$ 64,800</b>	<b>\$ 69,700</b>	<b>-10.1%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

City Offices Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Office Supplies</b>							
101	18	5305	Office Supplies	\$ 18,896	\$ 20,000	\$ 15,000	\$ 15,000
			<b>Total Salaries/Overtime</b>	<b>18,896</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Operating Supplies</b>							
101	18	5460	Coffee Room Supplies	1,174	1,600	800	1,000
101	18	5465	Janitor Supplies	1,631	1,500	1,200	1,500
			<b>Total Operating Supplies</b>	<b>2,805</b>	<b>3,100</b>	<b>2,000</b>	<b>2,500</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	18	5565	Equip R & M Supplies	810	600	200	600
101	18	5570	Building & Grounds Repair	761	800	200	600
			<b>Total R &amp; M Supplies</b>	<b>1,571</b>	<b>1,400</b>	<b>400</b>	<b>1,200</b>
<b>Minor Equipment</b>							
101	18	5605	Minor Equipment	35,403	5,000	1,000	5,000
			<b>Total Minor Equipment</b>	<b>35,403</b>	<b>5,000</b>	<b>1,000</b>	<b>5,000</b>
<b>Communications</b>							
101	18	5805	Communications	17,411	17,000	18,000	18,000
			<b>Total Communications</b>	<b>17,411</b>	<b>17,000</b>	<b>18,000</b>	<b>18,000</b>
<b>Public Utilities Service</b>							
101	18	6105	Electricity	6,302	9,000	6,000	6,000
101	18	6165	Natural Gas	1,363	1,600	2,000	1,800
			<b>Total Public Utilities Service</b>	<b>7,665</b>	<b>10,600</b>	<b>8,000</b>	<b>7,800</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	18	6210	Equipment Repair by Contract	4,044	2,500	2,000	2,000
101	18	6220	Buildings & Grounds by Contract	9,121	3,900	4,000	3,900
			<b>Total R &amp; M by Contract</b>	<b>13,165</b>	<b>6,400</b>	<b>6,000</b>	<b>5,900</b>
<b>Other Contractual Services</b>							
101	18	6775	Pest Control	360	400	500	400
101	18	6815	Janitor Service	8,400	8,400	8,400	8,400
			<b>Total Other Contractual Services</b>	<b>8,760</b>	<b>8,800</b>	<b>8,900</b>	<b>8,800</b>
<b>Rentals</b>							
101	18	7105	Rentals	5,090	5,200	5,500	5,500
			<b>Total Rentals</b>	<b>5,090</b>	<b>5,200</b>	<b>5,500</b>	<b>5,500</b>
<b>TOTAL CITY OFFICES</b>				<b>\$ 110,766</b>	<b>\$ 77,500</b>	<b>\$ 64,800</b>	<b>\$ 69,700</b>

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****City Hall**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Operating Supplies	\$ 1,114	\$ 1,200	\$ 600	\$ 1,200	0.0%
R & M Supplies	492	1,000	500	700	-30.0%
Minor Equipment	58	200	-	200	0.0%
Public Utilities Service	10,179	9,800	9,900	9,800	0.0%
R & M by Contract	4,069	2,500	1,500	2,000	-20.0%
Other Contractual Services	2,700	2,700	2,700	2,700	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,612</b>	<b>\$ 17,400</b>	<b>\$ 15,200</b>	<b>\$ 16,600</b>	<b>-4.6%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

City Hall Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Operating Supplies</b>							
101	19	5460	Coffee Room Supplies	\$ 645	\$ 500	\$ 200	\$ 500
101	19	5465	Janitor Supplies	469	500	400	500
101	19	5495	Equipment Operating Supplies	-	200	-	200
<b>Total Operating Supplies</b>				<b>1,114</b>	<b>1,200</b>	<b>600</b>	<b>1,200</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	19	5565	Equip R & M Supplies	203	300	-	200
101	19	5570	Building & Grounds Repair	289	700	500	500
<b>Total R &amp; M Supplies</b>				<b>492</b>	<b>1,000</b>	<b>500</b>	<b>700</b>
<b>Minor Equipment</b>							
101	19	5605	Minor Equipment	58	200	-	200
<b>Total Minor Equipment</b>				<b>58</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>Public Utilities Service</b>							
101	19	6105	Electricity	7,415	7,000	7,000	7,000
101	19	6165	Natural Gas	2,764	2,800	2,900	2,800
<b>Total Public Utilities Service</b>				<b>10,179</b>	<b>9,800</b>	<b>9,900</b>	<b>9,800</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	19	6210	Equipment Repair by Contract	-	500	-	500
101	19	6220	Building & Grounds by Contract	4,069	2,000	1,500	1,500
<b>Total R &amp; M by Contract</b>				<b>4,069</b>	<b>2,500</b>	<b>1,500</b>	<b>2,000</b>
<b>Other Contractual Services</b>							
101	19	6775	Pest Control	300	300	300	300
101	19	6815	Janitor Service	2,400	2,400	2,400	2,400
<b>Total Other Contractual Services</b>				<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>TOTAL CITY HALL</b>				<b>\$ 18,612</b>	<b>\$ 17,400</b>	<b>\$ 15,200</b>	<b>\$ 16,600</b>

The Chief of Police is over the Police Department which is responsible for responding to calls for service, enforcement of criminal and traffic laws, conducting criminal investigations, and the apprehension of criminal offenders.

**Goal 1: Organization**

Objective 1: Work toward the Law Enforcement Agency Best Practices Recognition Program by meeting 166 Texas law enforcement best practices through police policy, procedures and operations

**Goal 2: Staff Development**

Objective 1: Improve the departmental human capital: an officer to gather and maintain information from all sources with drug enforcement as the primary objective

Objective 2: Become more proactive than reactive with added personnel on the streets

**Goal 3: Community Involvement**

Objective 1: Conduct National Night Out

Objective 2: Upgrade Dispatch headsets

**Performance Indicators**

- 1 Achieve Law Enforcement Agency Best Practices Recognition Program certification by 9/30/16
- 2 Improve relations with public by conducting National Night Out

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Police**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 538,416	\$ 610,400	\$ 570,000	\$ 605,800	-0.8%
Fringe Benefits	193,077	226,900	226,900	223,600	-1.5%
Office Supplies	8,075	7,000	6,000	7,000	0.0%
Operating Supplies	58,678	51,800	46,300	51,800	0.0%
R & M Supplies	1,798	2,300	1,800	2,300	0.0%
Minor Equipment	12,996	10,000	10,000	14,000	40.0%
Professional Services	13,603	13,700	9,700	13,700	0.0%
Communications	12,578	12,000	19,000	20,000	66.7%
Travel, Membership, School	5,413	6,000	6,000	6,000	0.0%
Public Utilities Service	64,036	60,800	65,000	65,200	7.2%
R & M by Contract	28,442	34,500	28,500	38,500	11.6%
Other Contractual Services	8,186	10,800	9,900	17,000	57.4%
Printing & Advertising	1,712	1,300	1,000	1,500	15.4%
Rentals	1,688	1,500	2,100	2,100	40.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 948,698</b>	<b>\$ 1,049,000</b>	<b>\$ 1,002,200</b>	<b>\$ 1,068,500</b>	<b>1.9%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual	Budget	Estimated	Proposed
				2013-2014	2014-2015	2014-2015	2015-2016
<b>Police Expenditures</b>							
<b>Salaries/Overtime</b>							
101	20	5105	Regular Salaries	\$ 493,747	\$ 560,400	\$ 530,000	\$ 575,800
101	20	5110	Overtime Pay	44,669	50,000	40,000	30,000
<b>Total Salaries/Overtime</b>				<b>538,416</b>	<b>610,400</b>	<b>570,000</b>	<b>605,800</b>
<b>Fringe Benefits</b>							
101	20	5204	Term Life Ins - City Portion	654	1,100	1,100	1,200
101	20	5205	Health Ins - City Portion	97,185	108,000	108,000	110,500
101	20	5210	TMRS	47,167	57,200	57,200	52,700
101	20	5215	Social Security/Medicare	41,029	51,000	51,000	48,600
101	20	5220	Longevity Pay	3,113	4,300	4,300	4,800
101	20	5225	SUTA	3,929	5,300	5,300	5,800
<b>Total Fringe Benefits</b>				<b>193,077</b>	<b>226,900</b>	<b>226,900</b>	<b>223,600</b>
<b>Office Supplies</b>							
101	20	5305	Office Supplies	8,075	7,000	6,000	7,000
<b>Total Office Supplies</b>				<b>8,075</b>	<b>7,000</b>	<b>6,000</b>	<b>7,000</b>
<b>Operating Supplies</b>							
101	20	5460	Coffee Room Supplies	1,341	1,500	1,500	1,500
101	20	5465	Janitor Supplies	872	800	800	800
101	20	5470	Film - CID - Ammo	2,922	2,500	2,500	2,500
101	20	5490	M/V Operating Supplies	51,489	45,000	40,000	45,000
101	20	5495	Equipment Operation Supplies	2,054	2,000	1,500	2,000
<b>Total Operating Supplies</b>				<b>58,678</b>	<b>51,800</b>	<b>46,300</b>	<b>51,800</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	20	5560	M/V R & M Supplies	1,637	2,000	1,500	2,000
101	20	5565	Equip R & M Supplies	161	300	300	300
<b>Total R &amp; M Supplies</b>				<b>1,798</b>	<b>2,300</b>	<b>1,800</b>	<b>2,300</b>
<b>Minor Equipment</b>							
101	20	5605	Minor Equipment	12,996	10,000	10,000	14,000
<b>Total Minor Equipment</b>				<b>12,996</b>	<b>10,000</b>	<b>10,000</b>	<b>14,000</b>
<b>Professional Service</b>							
101	20	5710	Physicals Pre-Employment	525	500	500	500
101	20	5711	Medical Exp - City Prisoners	-	1,000	1,000	1,000
101	20	5770	Purchase of Criminal Information	-	200	200	200
101	20	5775	Professional Services	13,078	12,000	8,000	12,000
<b>Total Professional Service</b>				<b>13,603</b>	<b>13,700</b>	<b>9,700</b>	<b>13,700</b>
<b>Communications</b>							
101	20	5805	Communications	12,578	12,000	19,000	20,000
<b>Total Communications</b>				<b>12,578</b>	<b>12,000</b>	<b>19,000</b>	<b>20,000</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Police Expenditures</b>				
<b>Travel, Membership, School</b>				
101 20 5905 Continuing Education	5,413	6,000	6,000	6,000
<b>Total Travel, Membership, School</b>	<b>5,413</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Public Utilities Service</b>				
101 20 6105 Electricity	-	800	600	800
101 20 6175 Law Enforcement Center Utilities	64,036	60,000	64,400	64,400
<b>Total Public Utilities Service</b>	<b>64,036</b>	<b>60,800</b>	<b>65,000</b>	<b>65,200</b>
<b>Repair &amp; Maintenance by Contract</b>				
101 20 6205 M/V Repair by Contract	21,348	27,300	18,000	30,000
101 20 6210 Equipment Repair by Contract	7,094	6,500	10,000	8,000
101 20 6220 Building & Grounds by Contract	-	700	500	500
<b>Total R &amp; M by Contract</b>	<b>28,442</b>	<b>34,500</b>	<b>28,500</b>	<b>38,500</b>
<b>Other Contractual Services</b>				
101 20 6750 Uniforms & Clothing	3,386	5,000	4,000	5,000
101 20 6770 Contractual Services	-	700	800	1,200
101 20 6815 Janitorial Service	4,800	4,800	4,800	4,800
101 20 6825 Forensic Lab Charges	-	300	300	6,000
<b>Total Other Contractual Services</b>	<b>8,186</b>	<b>10,800</b>	<b>9,900</b>	<b>17,000</b>
<b>Printing &amp; Advertising</b>				
101 20 6905 Printing & Advertising	1,417	1,000	500	1,000
101 20 6910 Professional Publication	295	300	500	500
<b>Total Printing &amp; Advertising</b>	<b>1,712</b>	<b>1,300</b>	<b>1,000</b>	<b>1,500</b>
<b>Rentals</b>				
101 20 7105 Rentals	1,688	1,500	2,100	2,100
<b>Total Rentals</b>	<b>1,688</b>	<b>1,500</b>	<b>2,100</b>	<b>2,100</b>
<b>TOTAL POLICE</b>	<b>\$ 948,698</b>	<b>\$ 1,049,000</b>	<b>\$ 1,002,200</b>	<b>\$ 1,068,500</b>



The Public Services Director is over the Animal Welfare Department which is responsible for maintaining the animal shelter and for enforcing laws and ordinances regarding animals within the city limits. The staff works closely with the Human Society.

**Goal 1: Operations**

- Objective 1: Provide a safe environment and save the lives of animals
- Objective 2: Maintain and replace equipment needed for care and shelter
- Objective 3: Maintain shelter property and make outside fenced area more usable for animals, employees and perspective pet owners

**Goal 2: Customer Service/Communications**

- Objective 1: Provide education for the public on the awareness of spay/neuter, and responsibility of pet ownership, city and state laws and ordinances
- Objective 2: Be proactive in the Community
- Objective 3: Enforcing animal ordinance regarding dog tags and rabies shots
- Objective 4: Be willing to write tickets for continued abuse of rules

**Goal 3: Staff Development**

- Objective 1: Provide continuing education for ACO's

**Performance Indicators**

- 1 Reduce number of animals in shelter by 50%
- 2 Improve weatherproofing of shelter by 9/30/16
- 3 Increase citizen compliance with animal ordinances

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

**Animal Welfare**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 74,102	\$ 84,900	\$ 74,200	\$ 75,000	-11.7%
Fringe Benefits	20,498	33,000	22,900	24,700	-25.2%
Operating Supplies	16,051	14,800	11,200	15,600	5.4%
R & M Supplies	1,591	2,200	900	1,900	-13.6%
Minor Equipment	3,876	3,500	1,000	2,000	-42.9%
Professional Services	315	300	300	300	0.0%
Communications	1,079	1,200	1,200	1,200	0.0%
Travel, Membership, School	371	1,000	2,500	1,500	50.0%
Public Utilities Service	9,362	10,000	10,000	12,000	20.0%
R & M by Contract	3,988	2,400	600	2,400	0.0%
Other Contractual Services	1,061	3,700	2,700	3,400	-8.1%
Printing & Advertising	119	200	200	200	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,413</b>	<b>\$ 157,200</b>	<b>\$ 127,700</b>	<b>\$ 140,200</b>	<b>-10.8%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Animal Welfare Expenditures</b>							
<b>Salaries/Overtime</b>							
101	21	5105	Regular Salaries	\$ 61,916	\$ 79,700	\$ 65,000	\$ 67,000
101	21	5110	Overtime Pay	12,186	5,200	9,200	8,000
			<b>Total Salaries/Overtime</b>	<b>74,102</b>	<b>84,900</b>	<b>74,200</b>	<b>75,000</b>
<b>Fringe Benefits</b>							
101	21	5204	Term Life Ins - City Portion	57	200	100	200
101	21	5205	Health Ins - City Portion	8,166	18,000	12,000	13,000
101	21	5210	TMRS	5,796	6,800	5,000	4,700
101	21	5215	Social Security/Medicare	5,661	6,600	5,000	5,500
101	21	5220	Longevity Pay	104	300	100	200
101	21	5225	SUTA	714	1,100	700	1,100
			<b>Total Fringe Benefits</b>	<b>20,498</b>	<b>33,000</b>	<b>22,900</b>	<b>24,700</b>
<b>Operating Supplies</b>							
101	21	5465	Janitor Supplies	3,344	3,000	3,000	3,000
101	21	5470	Film -CID- Ammos	-	100	100	100
101	21	5475	Animal Food	3,525	5,000	3,000	5,000
101	21	5483	Special Clothing	57	200	100	200
101	21	5490	M/V Operating Supplies	6,801	5,500	4,000	6,500
101	21	5492	Euthanasia Supplies	1,454	500	500	300
101	21	5495	Equipment Operation Supplies	870	500	500	500
			<b>Total Operating Supplies</b>	<b>16,051</b>	<b>14,800</b>	<b>11,200</b>	<b>15,600</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	21	5560	M/V R & M Supplies	454	400	200	400
101	21	5565	Equip R & M Supplies	236	300	200	300
101	21	5570	Building & Grounds Repair	901	1,500	500	1,200
			<b>Total R &amp; M Supplies</b>	<b>1,591</b>	<b>2,200</b>	<b>900</b>	<b>1,900</b>
<b>Minor Equipment</b>							
101	21	5605	Minor Equipment	3,876	3,500	1,000	2,000
			<b>Total Minor Equipment</b>	<b>3,876</b>	<b>3,500</b>	<b>1,000</b>	<b>2,000</b>
<b>Professional Services</b>							
101	21	5710	Physical Pre-Employment	315	300	300	300
			<b>Total Professional Services</b>	<b>315</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Communications</b>							
101	21	5805	Communications	1,079	1,200	1,200	1,200
			<b>Total Communications</b>	<b>1,079</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Travel, Membership, School</b>							
101	21	5905	Continuing Education	371	1,000	2,500	1,500
			<b>Total Travel, Membership, School</b>	<b>371</b>	<b>1,000</b>	<b>2,500</b>	<b>1,500</b>
<b>Public Utilities Services</b>							
101	21	6105	Electricity	9,362	10,000	10,000	12,000
			<b>Total Public Utilities Service</b>	<b>9,362</b>	<b>10,000</b>	<b>10,000</b>	<b>12,000</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Animal Welfare Expenditures</b>							
<b>Repair &amp; Maintenance by Contract</b>							
101	21	6205	M/V Repair by Contract	544	700	100	700
101	21	6210	Equipment Repair by Contract	1,157	1,000	500	1,000
101	21	6220	Building & Grounds by Contract	2,287	700	-	700
<b>Total R &amp; M by Contract</b>				<b>3,988</b>	<b>2,400</b>	<b>600</b>	<b>2,400</b>
<b>Other Contractual Services</b>							
101	21	6705	Laundry Service	-	300	-	-
101	21	6750	Uniforms & Clothing	524	700	1,500	700
101	21	6770	Contractual Services	-	200	200	200
101	21	6775	Pest Control	420	500	500	500
101	21	6835	Vet Care	117	2,000	500	2,000
<b>Total Other Contractual Services</b>				<b>1,061</b>	<b>3,700</b>	<b>2,700</b>	<b>3,400</b>
<b>Printing &amp; Advertising</b>							
101	21	6905	Printing & Advertising	119	200	200	200
<b>Total Printing &amp; Advertising</b>				<b>119</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>TOTAL ANIMAL WELFARE</b>				<b>\$ 132,413</b>	<b>\$ 157,200</b>	<b>\$ 127,700</b>	<b>\$ 140,200</b>

**Municipal Court****FY 2015-2016**

The Municipal Judge is over the Municipal Court which has responsibility for processing all class "c" criminal charges filed by Police, Fire Marshals, Animal Control Officers and Code Enforcement Officers under the various codes and ordinances.

**Goal 1: Security**

Objective 1: As security fees revenue increases, obtain security equipment

Objective 2: The Stephens County Courthouse has a security system with Secure-Tech, a security company located in Irving, Texas. Have researched on-line with this company, in regards to installing a panic button. Also plan to visit with the Chief and see if he has any suggestions on security measures. Investigate changing clerk's door, by widening the door and installing glass to help process cases at door

**Goal 2: Teen Court Program**

Objective 1: Obtain literature from Austin on operations of Teen Court program

Objective 2: Investigate and coordinate with JP office and the Breckenridge High School to work together on the Teen Court program

**Goal 3: Promote Relations with Citizens**

Objective 1: Educate citizens on operations of Municipal Court

Objective 2: Would like to let citizens know that court can and will help with problems pertaining to questions and filing of paperwork with Texas Dept. of Public Safety in Austin, with article in local newspaper and posting on web site. Would also like to designate a week for Municipal Court Week and invite the public to visit the court

Objective 3: When Breckenridge Police hosts National Night Out, have a Municipal Court table

**Goal 4: Transition**

Objective 1: Training Court Clerk for all duties of court, so she will be well versed; will be beneficial for the Court after Judge's retirement

**Performance Indicators**

- 1 Start Teen Court by 3/30/16
- 2 Participate in National Night Out in October 2015
- 3 Hire and train new court clerk by 10/01/15

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Municipal Court**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 40,197	\$ 42,000	\$ 47,200	\$ 43,500	3.6%
Fringe Benefits	21,437	22,300	20,600	21,200	-4.9%
Office Supplies	2,538	2,700	3,100	3,100	14.8%
Minor Equipment	2,815	800	-	800	0.0%
Professional Services	53	100	100	100	0.0%
Communications	2,183	2,400	2,800	2,800	16.7%
Travel, Membership, School	682	1,500	1,200	1,500	0.0%
R & M by Contract	967	1,000	1,200	1,000	0.0%
Other Contractual Services	2,031	13,100	2,700	3,000	-77.1%
Printing & Advertising	600	1,000	1,000	1,500	50.0%
Rentals	1,545	1,500	1,200	1,600	6.7%
Capital Outlay	-	-	5,500	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 75,048</b>	<b>\$ 88,400</b>	<b>\$ 86,600</b>	<b>\$ 80,100</b>	<b>-9.4%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual	Budget	Estimated	Proposed
				2013-2014	2014-2015	2014-2015	2015-2016
<b>Municipal Court Expenditures</b>							
<b>Salaries/Overtime</b>							
101	24	5105	Regular Salaries	\$ 40,197	\$ 42,000	\$ 47,200	\$ 43,500
			<b>Total Salaries/Overtime</b>	<b>40,197</b>	<b>42,000</b>	<b>47,200</b>	<b>43,500</b>
<b>Fringe Benefits</b>							
101	24	5204	Term Life Ins - City Portion	80	200	200	200
101	24	5205	Health Ins - City Portion	11,728	12,000	12,000	13,000
101	24	5210	TMRS	3,876	4,000	4,000	3,900
101	24	5215	Social Security/Medicare	3,211	3,400	3,400	3,300
101	24	5220	Longevity Pay	2,128	2,100	600	200
101	24	5225	SUTA	414	600	400	600
			<b>Total Fringe Benefits</b>	<b>21,437</b>	<b>22,300</b>	<b>20,600</b>	<b>21,200</b>
<b>Office Supplies</b>							
101	24	5305	Office Supplies	2,538	2,700	3,100	3,100
			<b>Total Office Supplies</b>	<b>2,538</b>	<b>2,700</b>	<b>3,100</b>	<b>3,100</b>
<b>Minor Equipment</b>							
101	24	5605	Minor Equipment	2,815	800	-	800
			<b>Total Minor Equipment</b>	<b>2,815</b>	<b>800</b>	<b>-</b>	<b>800</b>
<b>Professional Services</b>							
101	24	5710	Physical Pre-Employment	53	100	100	100
			<b>Total Professional Services</b>	<b>53</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Communications</b>							
101	24	5805	Communications	2,183	2,400	2,800	2,800
			<b>Total Communications</b>	<b>2,183</b>	<b>2,400</b>	<b>2,800</b>	<b>2,800</b>
<b>Travel, Maintenance, School</b>							
101	24	5905	Continuing Education	682	1,500	1,200	1,500
			<b>Total Travel, Membership, School</b>	<b>682</b>	<b>1,500</b>	<b>1,200</b>	<b>1,500</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	24	6210	Equipment Repair by Contract	967	1,000	1,200	1,000
			<b>Total R &amp; M by Contract</b>	<b>967</b>	<b>1,000</b>	<b>1,200</b>	<b>1,000</b>
<b>Other Contractual Services</b>							
101	24	6770	Contractual Services	2,031	12,400	2,500	2,500
101	24	6840	Jury Fees	-	700	200	500
			<b>Total Other Contractual Services</b>	<b>2,031</b>	<b>13,100</b>	<b>2,700</b>	<b>3,000</b>
<b>Printing &amp; Advertising</b>							
101	24	6905	Printing & Advertising	600	800	1,000	1,500
101	24	6910	Professional Publication	-	200	-	-
			<b>Total Printing &amp; Advertising</b>	<b>600</b>	<b>1,000</b>	<b>1,000</b>	<b>1,500</b>
<b>Rentals</b>							
101	24	7105	Rentals	1,545	1,500	1,200	1,600
			<b>Total Rentals</b>	<b>1,545</b>	<b>1,500</b>	<b>1,200</b>	<b>1,600</b>
<b>Capital Outlay</b>							
101	24	7212	Computers/Software	-	-	5,500	-
			<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>-</b>
<b>TOTAL MUNICIPAL COURT</b>				<b>\$ 75,048</b>	<b>\$ 88,400</b>	<b>\$ 86,600</b>	<b>\$ 80,100</b>





The Fire Chief is over the Fire Department, Building Inspection and Code Enforcement. The Fire Department includes both paid and volunteer elements and is responsible for fire protection in all of Stephens County and assists EMS when requested. The Fire Chief is the Chief Building Inspector and the Chief Code Enforcement Officer. All building, electrical, and plumbing permits are issued out of this office.

**Goal 1: Maintain Community Programs**

- Objective 1: Continue updating current commercial pre-fire plans, including new commercial structures
- Objective 2: Continue to install smoke detectors in elder and disadvantaged homes
- Objective 3: Keep volunteers involved in community activities
- Objective 4: Communicate how lower ISO ratings benefit residential and commercial customers through local civic groups/clubs. Continue working to reduce ISO rating

**Goal 2: Improve Current Training and Incentive Program**

- Objective 1: Use grants to save money on equipment and P.P.E.
- Objective 2: Keep training in-house for basic firefighting, saving \$2,200/year; offer firefighter with 3 years of service opportunity of advanced training and certifications
- Objective 3: Keep our volunteer ranks full for future full time hires
- Objective 4: Send new captains to fire inspector school for inspections required to be performed by a licensed inspector

**Goal 3: Continue Positive Relationship with the County**

- Objective 1: Attend monthly meetings and give reports on status of Fire Department, positives and negatives
- Objective 2: Work with volunteer departments in the county to keep overtime within reason
- Objective 3: Continue efforts to acquire a pumper/tanker for County use by grants and/or retrofitting existing class A pumper to a tanker
- Objective 4: Continue service to citizens outside City limits with professional service and diligence

**Goal 4: Code Enforcement**

- Objective 1: Continue to pursue efforts of a full-time Code Enforcement Officer to keep city improving on clean up projects

**Performance Indicators**

- 1 Have new fire truck operational by 11/01/15
- 2 Improve ISO rating by 9/30/16
- 3 Have Captains trained for fire inspections by 9/30/16

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

## Fire

Expenditures	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Budget 2015-2016	Percent Change
Salaries/Overtime	\$ 404,440	\$ 397,100	\$ 387,000	\$ 356,500	-10.2%
Fringe Benefits	148,159	157,700	157,700	140,300	-11.0%
Operating Supplies	35,866	22,400	18,400	24,400	8.9%
R & M Supplies	3,606	5,000	5,000	6,000	20.0%
Minor Equipment	5,125	18,000	19,500	6,900	-61.7%
Professional Services	520	500	300	500	0.0%
Communications	1,359	4,000	4,000	3,300	-17.5%
Travel, Membership, School	3,582	5,000	5,000	7,500	50.0%
R & M by Contract	5,907	6,900	3,900	7,100	2.9%
Other Contractual Services	8,561	6,800	7,000	7,000	2.9%
Printing & Advertising	1,397	700	700	700	0.0%
Rentals	-	200	100	24,000	11900.0%
Capital Outlay	-	6,000	80,300	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 618,522</b>	<b>\$ 630,300</b>	<b>\$ 688,900</b>	<b>\$ 584,200</b>	<b>-7.3%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Fire Expenditures</b>							
<b>Salaries/Overtime</b>							
101	25	5105	Regular Salaries	\$ 358,068	\$ 362,100	\$ 352,000	\$ 321,500
101	25	5110	Overtime Pay	46,372	35,000	35,000	35,000
			<b>Total Salaries/Overtime</b>	<b>404,440</b>	<b>397,100</b>	<b>387,000</b>	<b>356,500</b>
<b>Fringe Benefits</b>							
101	25	5204	Term Life Ins - City Portion	475	800	800	700
101	25	5205	Health Ins - City Portion	69,976	78,000	78,000	71,500
101	25	5210	TMRs	36,769	37,700	37,700	33,400
101	25	5215	Social Security/Medicare	31,178	32,100	32,100	28,400
101	25	5220	Longevity Pay	6,907	5,600	5,600	3,300
101	25	5225	SUTA	2,854	3,500	3,500	3,000
			<b>Total Fringe Benefits</b>	<b>148,159</b>	<b>157,700</b>	<b>157,700</b>	<b>140,300</b>
<b>Operating Supplies</b>							
101	25	5480	Dorm Supplies	1,443	1,400	1,400	1,400
101	25	5483	Special Clothing	15,887	5,000	5,000	5,000
101	25	5490	M/V Operating Supplies	15,801	13,000	10,000	15,000
101	25	5495	Equip Operating Supplies	2,735	3,000	2,000	3,000
			<b>Total Operating Supplies</b>	<b>35,866</b>	<b>22,400</b>	<b>18,400</b>	<b>24,400</b>
<b>Repairs &amp; Maintenance Supplies</b>							
101	25	5510	Station & Dorm	414	2,200	2,500	2,000
101	25	5560	M/V R & M Supplies	1,576	1,700	1,500	2,500
101	25	5565	Equip R & M Supplies	1,616	1,100	1,000	1,500
			<b>Total R &amp; M Supplies</b>	<b>3,606</b>	<b>5,000</b>	<b>5,000</b>	<b>6,000</b>
<b>Minor Equipment</b>							
101	25	5605	Minor Equipment	3,509	17,200	17,500	3,500
101	25	5610	Radio Purchases	1,616	800	2,000	3,400
			<b>Total Minor Equipment</b>	<b>5,125</b>	<b>18,000</b>	<b>19,500</b>	<b>6,900</b>
<b>Professional Services</b>							
101	25	5710	Physicals Pre-Employment	520	500	300	500
			<b>Total Professional Services</b>	<b>520</b>	<b>500</b>	<b>300</b>	<b>500</b>
<b>Communications</b>							
101	25	5805	Communications	1,359	4,000	4,000	3,300
			<b>Total Communications</b>	<b>1,359</b>	<b>4,000</b>	<b>4,000</b>	<b>3,300</b>
<b>Travel, Membership, School</b>							
101	25	5905	Continuing Education	3,582	5,000	5,000	7,500
			<b>Total Travel, Membership, School</b>	<b>3,582</b>	<b>5,000</b>	<b>5,000</b>	<b>7,500</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	25	6205	M/V Repair by Contract	1,257	3,700	1,500	3,700
101	25	6210	Equipment Repair by Contract	4,560	2,800	2,000	3,000
101	25	6215	Radio Repair by Contract	90	400	400	400
			<b>Total R &amp; M by Contract</b>	<b>5,907</b>	<b>6,900</b>	<b>3,900</b>	<b>7,100</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Fire Expenditures</b>							
<b>Other Contractual Services</b>							
101	25	6705	Laundry Services	1,090	800	1,000	1,000
101	25	6750	Uniforms & Clothing	7,471	6,000	6,000	6,000
<b>Total Other Contractual Services</b>				<b>8,561</b>	<b>6,800</b>	<b>7,000</b>	<b>7,000</b>
<b>Printing &amp; Advertising</b>							
101	25	6905	Printing & Advertising	1,227	400	400	400
101	25	6910	Professional Publications	170	300	300	300
<b>Total Printing &amp; Advertising</b>				<b>1,397</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Rentals</b>							
101	25	7105	Rentals	-	200	100	200
101	25	7115	Interest/L-P Equipment	-	-	-	6,500
101	25	7125	Lease Purchase Equipment	-	-	-	17,300
<b>Total Rentals</b>				<b>-</b>	<b>200</b>	<b>100</b>	<b>24,000</b>
<b>Capital Outlay</b>							
101	25	7230	System Improvements	-	6,000	5,300	-
101	25	7235	Building Purchase	-	-	75,000	-
<b>Total Capital Outlay</b>				<b>-</b>	<b>6,000</b>	<b>80,300</b>	<b>-</b>
<b>TOTAL FIRE</b>				<b>\$ 618,522</b>	<b>\$ 630,300</b>	<b>\$ 688,900</b>	<b>\$ 584,200</b>

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Ambulance**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Other Contractual Services	\$ 61,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
Non-Departmental	(314)	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,686</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0.0%</b>

**CITY OF BRECKENRIDGE****DEPARTMENTAL EXPENDITURES DETAIL****General Fund**

		Actual	Budget	Estimated	Proposed
Ambulance Expenditures		2013-2014	2014-2015	2014-2015	2015-2016
<b>Other Contractual Services</b>					
101 26 6845	Ambulance Subsidy	\$ 61,000	\$ 50,000	\$ 50,000	\$ 50,000
	<b>Total Other Contractual Services</b>	<b>61,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Non-Departmental</b>					
101 26 7370	Motor Vehicle Fleet Insurance	(314)	-	-	-
	<b>Total Non-Departmental</b>	<b>(314)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL AMBULANCE</b>		<b>\$ 60,686</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

The Public Services Director is over the Aging Services Department which provides for the Aging Services Center to host games and activities and for meals three times a week. Staff also distributes meals to shut-ins. The program is funded by the West Central Texas Council of Governments, Stephens County, and the City.

**Goal 1: Provide Services at Aging Services Facility**

- Objective 1: Investigate different funding sources for Senior Citizens meals
- Objective 2: Investigate food banks and organizations for funding or supplies
- Objective 3: Have bake sales, garage sales, games and special events to raise money
- Objective 4: Visit seniors and invite to join for games and lunch
- Objective 5: Announce what is going on at the center in the newspaper

**Goal 2: COG Contract**

- Objective 1: Review COG Contract
- Objective 2: Work with COG on changes for congregates and shut-ins
- Objective 3: Aging Center staff to resume responsibility for COG paperwork

**Performance Indicators**

- 1 Assume COG paperwork by 12/31/15
- 2 Increase senior program participation by 5% by 9/30/16

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Aging Services**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 71,129	\$ 74,100	\$ 73,900	\$ 74,000	-0.1%
Fringe Benefits	39,220	37,400	36,400	38,700	3.5%
Operating Supplies	57,131	53,600	55,200	59,200	10.4%
R & M Supplies	948	800	800	800	0.0%
Minor Equipment	1,948	200	200	200	0.0%
Professional Services	2,475	4,400	4,400	4,400	0.0%
Communications	1,395	1,500	1,500	1,500	0.0%
Travel, Membership, School	-	600	600	600	0.0%
Public Utilities Services	10,534	10,000	10,500	10,500	5.0%
R & M by Contract	1,898	5,500	5,300	2,800	-49.1%
Other Contractual Services	2,005	2,300	1,800	1,800	-21.7%
Non-Departmental	-	1,000	200	1,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 188,683</b>	<b>\$ 191,400</b>	<b>\$ 190,800</b>	<b>\$ 195,500</b>	<b>2.1%</b>



## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Aging Services Expenditures</b>							
<b>Salaries/Overtime</b>							
101	31	5105	Regular Salaries	\$ 71,129	\$ 74,100	\$ 73,900	\$ 74,000
			<b>Total Salaries/Overtime</b>	<b>71,129</b>	<b>74,100</b>	<b>73,900</b>	<b>74,000</b>
<b>Fringe Benefits</b>							
101	31	5204	Term Life Ins - City Portion	122	200	100	200
101	31	5205	Health Ins - City Portion	22,323	18,000	18,000	19,500
101	31	5210	TMRs	6,563	7,100	7,100	7,100
101	31	5215	Social Security/Medicare	5,672	6,100	6,100	6,100
101	31	5220	Longevity Pay	3,683	4,900	4,200	4,700
101	31	5225	SUTA	857	1,100	900	1,100
			<b>Total Fringe Benefits</b>	<b>39,220</b>	<b>37,400</b>	<b>36,400</b>	<b>38,700</b>
<b>Operating Supplies</b>							
101	31	5485	Raw Food	51,531	48,000	50,000	50,000
101	31	5490	M/V Operating Supplies	1,342	1,200	1,200	1,200
101	31	5495	Equipment Operating Supplies	4,258	4,400	4,000	8,000
			<b>Total Operating Supplies</b>	<b>57,131</b>	<b>53,600</b>	<b>55,200</b>	<b>59,200</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	31	5560	M/V R & M Supplies	225	100	100	100
101	31	5565	Equip R & M Supplies	101	200	200	200
101	31	5570	Building & Grounds Repair	622	500	500	500
			<b>Total R &amp; M Supplies</b>	<b>948</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Minor Equipment</b>							
101	31	5605	Minor Equipment	1,948	200	200	200
			<b>Total Minor Equipment</b>	<b>1,948</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Professional Services</b>							
101	31	5710	Physicals Pre-Employment	53	100	100	100
101	31	5715	COG Matching Funds	2,422	4,300	4,300	4,300
			<b>Total Professional Services</b>	<b>2,475</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>
<b>Communications</b>							
101	31	5805	Communications	1,395	1,500	1,500	1,500
			<b>Total Communications</b>	<b>1,395</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Travel, Membership, School</b>							
101	31	5905	Continuing Education	-	600	600	600
			<b>Total Travel, Membership, School</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Public Utilities Service</b>							
101	31	6105	Electric Utilities	10,534	10,000	10,500	10,500
			<b>Total Public Utilities Service</b>	<b>10,534</b>	<b>10,000</b>	<b>10,500</b>	<b>10,500</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	31	6205	M/V Repair by Contract	134	500	800	800
101	31	6210	Equipment Repair by Contract	1,308	1,500	1,000	1,500
101	31	6220	Building & Grounds by Contract	456	3,500	3,500	500
			<b>Total R &amp; M by Contract</b>	<b>1,898</b>	<b>5,500</b>	<b>5,300</b>	<b>2,800</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Aging Services Expenditures</b>							
<b>Other Contractual Services</b>							
101	31	6705	Laundry Services	1,765	2,000	1,500	1,500
101	31	6775	Pest Control	240	300	300	300
<b>Total Other Contractual Services</b>				<b>2,005</b>	<b>2,300</b>	<b>1,800</b>	<b>1,800</b>
<b>Non-Departmental</b>							
101	31	7350	Sis Clark Social Service Center	-	1,000	200	1,000
<b>Total Non-Departmental</b>				<b>-</b>	<b>1,000</b>	<b>200</b>	<b>1,000</b>
<b>TOTAL AGING SERVICES</b>				<b>\$ 188,683</b>	<b>\$ 191,400</b>	<b>\$ 190,800</b>	<b>\$ 195,500</b>

**Cemetery****FY 2015-2016**

The Public Services Director is over the Cemetery Department which maintains the City's cemetery.

**Goal 1: Improve Relations with the Public**

Objective 1: Restrict unnecessary comments or opinions

Objective 2: Be more sensitive to the public

**Goal 2: Maintain Structures**

Objective 1: Continue to work on appearance of office building

Objective 2: Develop plan to add restrooms to chapel

**Goal 3: Replace Older Vehicles**

Objective 1: 2007 John Deere mower

**Goal 4: Maintain Cemetery**

Objective 1: Work to keep appearance of cemetery

Objective 2: Look for land for cemetery expansion

Objective 3: Work harder to enforce cemetery rules

**Goal 5: Columbarium**

Objective 1: Explore the possibilities of building a columbarium on the cemetery grounds

**Performance Indicators**

- 1 Develop columbarium plan by 12/31/15
- 2 Develop plan for additional restrooms by 3/31/16

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Cemetery**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 66,697	\$ 68,800	\$ 64,300	\$ 69,600	1.2%
Fringe Benefits	34,539	35,300	35,300	37,000	4.8%
Operating Supplies	4,130	5,000	4,500	5,000	0.0%
R & M Supplies	1,488	2,600	2,700	2,600	0.0%
Minor Equipment	815	1,000	1,200	1,000	0.0%
Professional Services	-	100	100	100	0.0%
Communications	551	800	700	800	0.0%
Travel, Membership, School	13	200	100	200	0.0%
Public Utilities Services	1,831	1,500	1,900	2,000	33.3%
R & M by Contract	773	2,100	1,500	2,000	-4.8%
Other Contractual Services	7,786	9,700	5,600	6,800	-29.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 118,623</b>	<b>\$ 127,100</b>	<b>\$ 117,900</b>	<b>\$ 127,100</b>	<b>0.0%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

		Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Cemetery Expenditures</b>					
<b>Salaries/Overtime</b>					
101 32 5105	Regular Salaries	\$ 66,640	\$ 66,500	\$ 62,000	\$ 67,300
101 32 5110	Overtime Salaries	57	2,300	2,300	2,300
	<b>Total Salaries/Overtime</b>	<b>66,697</b>	<b>68,800</b>	<b>64,300</b>	<b>69,600</b>
<b>Fringe Benefits</b>					
101 32 5204	Term Life Ins - City Portion	137	200	200	200
101 32 5205	Health Ins - City Portion	18,000	18,000	18,000	19,500
101 32 5210	TMRs	6,513	6,600	6,600	6,600
101 32 5215	Social Security/Medicare	5,407	5,600	5,600	5,700
101 32 5220	Longevity Pay	3,861	4,100	4,100	4,200
101 32 5225	SUTA	621	800	800	800
	<b>Total Fringe Benefits</b>	<b>34,539</b>	<b>35,300</b>	<b>35,300</b>	<b>37,000</b>
<b>Operating Supplies</b>					
101 32 5435	Sand - Seed - Fertilizer	540	500	500	500
101 32 5465	Janitor Supplies	264	300	200	300
101 32 5483	Special Clothing	138	200	200	200
101 32 5490	M/V Operating Supplies	2,557	2,400	2,000	2,400
101 32 5495	Equipment Operating Supplies	631	1,600	1,600	1,600
	<b>Total Operation Supplies</b>	<b>4,130</b>	<b>5,000</b>	<b>4,500</b>	<b>5,000</b>
<b>Repair &amp; Maintenance Supplies</b>					
101 32 5560	M/V R & M Supplies	301	300	200	300
101 32 5565	Equip R & M Supplies	799	1,500	2,000	1,500
101 32 5570	Building & Grounds Repair	361	500	400	500
101 32 5580	Markers/Curb/Building	27	300	100	300
	<b>Total R &amp; M Supplies</b>	<b>1,488</b>	<b>2,600</b>	<b>2,700</b>	<b>2,600</b>
<b>Minor Equipment</b>					
101 32 5605	Minor Equipment	815	1,000	1,200	1,000
	<b>Total Minor Equipment</b>	<b>815</b>	<b>1,000</b>	<b>1,200</b>	<b>1,000</b>
<b>Professional Service</b>					
101 32 5710	Physicals Pre-Employment	-	100	100	100
	<b>Total Professional Service</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Communications</b>					
101 32 5805	Communications	551	800	700	800
	<b>Total Communications</b>	<b>551</b>	<b>800</b>	<b>700</b>	<b>800</b>
<b>Travel, Membership, School</b>					
101 32 5905	Continuing Education	13	200	100	200
	<b>Total Travel, Membership, School</b>	<b>13</b>	<b>200</b>	<b>100</b>	<b>200</b>
<b>Public Utilities Service</b>					
101 32 6105	Electric Utilities	858	1,000	900	1,000
101 32 6165	Natural Gas	973	500	1,000	1,000
	<b>Total Public Utilities Service</b>	<b>1,831</b>	<b>1,500</b>	<b>1,900</b>	<b>2,000</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Cemetery Expenditures</b>				
<b>Repair &amp; Maintenance by Contract</b>				
101 32 6205 M/V Repair by Contract	744	900	500	800
101 32 6210 Equipment Repair by Contract	29	800	800	800
101 32 6220 Building & Grounds by Contract	-	400	200	400
<b>Total R &amp; M by Contract</b>	<b>773</b>	<b>2,100</b>	<b>1,500</b>	<b>2,000</b>
<b>Other Contractual Services</b>				
101 32 6710 Cemetery Trust	5,403	7,500	5,000	6,000
101 32 6750 Uniforms & Clothing	1,123	1,200	600	800
101 32 6770 Contractual Services	1,260	1,000	-	-
<b>Total Other Contractual Services</b>	<b>7,786</b>	<b>9,700</b>	<b>5,600</b>	<b>6,800</b>
<b>TOTAL CEMETERY</b>	<b>\$ 118,623</b>	<b>\$ 127,100</b>	<b>\$ 117,900</b>	<b>\$ 127,100</b>

The Public Services Director is over the Parks Department which provides for maintenance of the City's parks, ball fields, downtown landscaped areas, and City-owned lots around town.

**Goal 1: Address Aging Aquatic Center**

Objective 1: Replace filter system

Objective 2: Explore splash pad

Objective 3: Up-keep on aging facility

**Goal 2: Lighting**

Objective 1: Explore LED lighting for Park facilities

Objective 2: Evaluate lighting for walking trail and Trade Days grounds

Objective 3: Explore stage lighting at Pavilion

**Goal 3: Review and Revise Master Plan**

Objective 1: Continue to meet with Parks Advisory Board

Objective 2: In reviewing and developing plans, consider historical park ideas

Objective 3: Locate grant funding

**Goal 4: Park Improvements**

Objective 1: Work on trees and grass

Objective 2: Consider additional walking trail, skate park and new playground equipment with tables, benches and pavilions

Objective 3: Work with Garden Clubs to add xeriscape landscaping around walking trail

**Goal 5: Softball Field**

Objective 1: Acquire land, design, and build new softball field

**Performance Indicators**

- 1 Develop plan for splash pad by 3/31/16
- 2 Landscape around walking trail by 12/31/15
- 3 Meet with Parks Advisory Board quarterly

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Parks & Recreations**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 105,612	\$ 118,900	\$ 118,300	\$ 115,000	-3.3%
Fringe Benefits	37,619	39,300	39,300	40,700	3.6%
Operating Supplies	32,677	40,300	35,300	40,800	1.2%
R & M Supplies	8,649	24,800	29,300	25,600	3.2%
Minor Equipment	3,519	1,500	1,500	3,000	100.0%
Professional Services	3,253	1,100	100	100	-90.9%
Communications	1,953	2,500	2,000	2,600	4.0%
Travel, Membership, School	983	1,000	2,200	2,500	150.0%
Public Utilities Services	25,336	18,500	19,400	18,900	2.2%
R & M by Contract	22,943	23,000	14,500	29,000	26.1%
Other Contractual Services	2,797	1,700	1,500	1,500	-11.8%
Printing & Advertising	2,559	2,200	1,400	1,900	-13.6%
Rentals	565	600	600	600	0.0%
Capital Outlay	-	-	11,400	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 248,465</b>	<b>\$ 275,400</b>	<b>\$ 276,800</b>	<b>\$ 282,200</b>	<b>2.5%</b>



## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

Parks & Recreation Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
101	33	5105	Regular Salaries	\$ 105,408	\$ 115,700	\$ 115,700	\$ 112,000
101	33	5110	Overtime Pay	204	3,200	2,600	3,000
			<b>Total Salaries/Overtime</b>	<b>105,612</b>	<b>118,900</b>	<b>118,300</b>	<b>115,000</b>
<b>Fringe Benefits</b>							
101	33	5204	Term Life Ins - City Portion	137	200	200	200
101	33	5205	Health Ins - City Portion	18,000	18,000	18,000	19,500
101	33	5210	TMRs	7,474	7,800	7,800	7,900
101	33	5215	Social Security/Medicare	8,130	9,100	9,100	9,000
101	33	5220	Longevity Pay	2,678	3,000	3,000	2,900
101	33	5225	SUTA	1,200	1,200	1,200	1,200
			<b>Total Fringe Benefits</b>	<b>37,619</b>	<b>39,300</b>	<b>39,300</b>	<b>40,700</b>
<b>Operating Supplies</b>							
101	33	5430	Chemicals	-	2,000	500	2,000
101	33	5435	Sand - Seed - Fertilizer	884	1,000	500	1,000
101	33	5440	Pool Chemical	17,689	20,000	20,000	20,000
101	33	5441	Park Supplies	977	1,100	1,100	1,100
101	33	5465	Janitor Supplies	1,681	1,500	2,000	2,000
101	33	5483	Special Clothing	614	1,000	600	1,000
101	33	5484	Walker Sayle Community Service	1,170	1,200	800	1,200
101	33	5490	M/V Operating Supplies	8,020	8,500	8,000	8,500
101	33	5495	Equipment Operating Supplies	1,642	4,000	1,800	4,000
			<b>Total Operating Supplies</b>	<b>32,677</b>	<b>40,300</b>	<b>35,300</b>	<b>40,800</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	33	5505	Pool Repairs	3,007	10,000	8,000	10,000
101	33	5560	M/V R & M Supplies	318	600	300	600
101	33	5565	Equip R & M Supplies	1,547	1,200	2,000	2,000
101	33	5570	Building & Grounds Repair	3,567	3,000	5,000	3,000
101	33	5585	Building Repairs - BYFC	210	10,000	14,000	10,000
			<b>Total R &amp; M Supplies</b>	<b>8,649</b>	<b>24,800</b>	<b>29,300</b>	<b>25,600</b>
<b>Minor Equipment</b>							
101	33	5605	Minor Equipment	3,519	1,500	1,500	3,000
			<b>Total Minor Equipment</b>	<b>3,519</b>	<b>1,500</b>	<b>1,500</b>	<b>3,000</b>
<b>Professional Services</b>							
101	33	5710	Physicals Pre-Employment	53	100	100	100
101	33	5765	Misc. Engineers	3,200	1,000	-	-
			<b>Total Professional Services</b>	<b>3,253</b>	<b>1,100</b>	<b>100</b>	<b>100</b>
<b>Communications</b>							
101	33	5805	Communications	1,953	2,500	2,000	2,600
			<b>Total Communications</b>	<b>1,953</b>	<b>2,500</b>	<b>2,000</b>	<b>2,600</b>
<b>Travel, Membership, School</b>							
101	33	5905	Continuing Education	983	1,000	2,200	2,500
			<b>Total Travel, Membership, School</b>	<b>983</b>	<b>1,000</b>	<b>2,200</b>	<b>2,500</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Parks &amp; Recreation Expenditures</b>							
<b>Public Utilities Service</b>							
101	33	6110	Miller Park Electricity	8,044	6,000	6,500	6,000
101	33	6115	Park Guard Lights	2,007	2,000	2,000	2,000
101	33	6125	Ball Park Lights	13,294	9,300	9,300	9,300
101	33	6165	Natural Gas	1,991	1,200	1,600	1,600
<b>Total Public Utilities Service</b>				<b>25,336</b>	<b>18,500</b>	<b>19,400</b>	<b>18,900</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	33	6205	M/V Repair by Contract	2,045	1,000	2,000	2,000
101	33	6210	Equipment Repair by Contract	10,621	15,000	8,000	20,000
101	33	6220	Building & Grounds by Contract	10,277	7,000	4,500	7,000
<b>Total R &amp; M by Contract</b>				<b>22,943</b>	<b>23,000</b>	<b>14,500</b>	<b>29,000</b>
<b>Other Contractual Services</b>							
101	33	6750	Uniforms & Clothing	1,720	1,500	1,500	1,500
101	33	6770	Contractual Services	1,077	200	-	-
<b>Total Other Contractual Services</b>				<b>2,797</b>	<b>1,700</b>	<b>1,500</b>	<b>1,500</b>
<b>Printing &amp; Advertising</b>							
101	33	6905	Printing & Advertising	1,218	500	-	500
101	33	6910	Professional Publications	1,341	1,700	1,400	1,400
<b>Total Printing &amp; Advertising</b>				<b>2,559</b>	<b>2,200</b>	<b>1,400</b>	<b>1,900</b>
<b>Rentals</b>							
101	33	7105	Rentals	565	600	600	600
<b>Total Rentals</b>				<b>565</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Capital Outlay</b>							
101	33	7233	Parks Impvt Purchase	-	-	11,400	-
<b>Total Capital Outlay</b>				<b>-</b>	<b>-</b>	<b>11,400</b>	<b>-</b>
<b>TOTAL PARKS &amp; RECREATION</b>				<b>\$ 248,465</b>	<b>\$ 275,400</b>	<b>\$ 276,800</b>	<b>\$ 282,200</b>

The Public Works Director is over the Street Department which provides maintenance over city streets, roads and drainage infrastructure within the city limits.

**Goal 1: Staff Development**

Objective 1: Provide cross-training with water/wastewater utilities

Objective 2: Provide educational/training opportunities for management and staff

**Goal 2: Improve Street/Drainage Repair Response Times**

Objective 1: Train staff to organize and respond to citizen complaints, street repairs and drainage repairs

**Goal 3: Projects/Construction Activities**

Objective 1: Chemically treat vegetation in streets/curb lines

Objective 2: Prepare for Park/Jeanette/Lindsey Streets project

**Goal 4: Capital Improvements**

Objective 1: Purchase bat-wing (15') for mowing large areas

**Performance Indicators**

- 1 Have staff certified on NIMS by 9/30/16
- 2 Purchase bat-wing mower by 3/31/16
- 3 Maximize pothole patching and record daily

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Street Department**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 151,530	\$ 147,000	\$ 135,000	\$ 143,000	-2.7%
Fringe Benefits	55,400	53,200	53,200	58,500	10.0%
Operating Supplies	49,098	52,700	30,300	44,700	-15.2%
R & M Supplies	44,573	78,000	66,000	78,000	0.0%
Minor Equipment	3,353	5,000	3,000	5,000	0.0%
Professional Services	578	400	300	400	0.0%
Travel, Membership, School	200	3,200	2,000	3,200	0.0%
Public Utilities Services	72,011	71,100	76,100	76,100	7.0%
R & M by Contract	9,841	17,500	19,000	13,000	-25.7%
Other Contractual Services	11,699	8,500	8,000	8,500	0.0%
Rentals	10,151	10,700	12,600	10,600	-0.9%
Capital Outlay	-	34,000	-	50,000	47.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 408,434</b>	<b>\$ 481,300</b>	<b>\$ 405,500</b>	<b>\$ 491,000</b>	<b>2.0%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

Street Department Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
101	43	5105	Regular Salaries	\$ 108,058	\$ 117,000	\$ 110,000	\$ 113,000
101	43	5110	Overtime Pay	43,472	30,000	25,000	30,000
			<b>Total Salaries/Overtime</b>	<b>151,530</b>	<b>147,000</b>	<b>135,000</b>	<b>143,000</b>
<b>Fringe Benefits</b>							
101	43	5204	Term Life Ins - City Portion	148	200	200	300
101	43	5205	Health Ins - City Portion	29,065	30,000	30,000	32,500
101	43	5210	TMRS	13,574	11,500	11,500	12,900
101	43	5215	Social Security/Medicare	11,396	9,800	9,800	11,000
101	43	5220	Longevity Pay	104	300	300	400
101	43	5225	SUTA	1,113	1,400	1,400	1,400
			<b>Total Fringe Benefits</b>	<b>55,400</b>	<b>53,200</b>	<b>53,200</b>	<b>58,500</b>
<b>Operating Supplies</b>							
101	43	5430	Chemicals	10,829	8,400	6,000	8,400
101	43	5483	Special Clothing	981	1,300	1,300	1,300
101	43	5490	M/V Operating Supplies	24,358	22,000	13,000	20,000
101	43	5495	Equipment Operation Supplies	12,930	21,000	10,000	15,000
			<b>Total Operating Supplies</b>	<b>49,098</b>	<b>52,700</b>	<b>30,300</b>	<b>44,700</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	43	5535	Street Maintenance Supplies	32,657	50,000	50,000	50,000
101	43	5540	Street Name Signs	1,430	8,000	2,000	8,000
101	43	5560	M/V R & M Supplies	5,795	8,000	4,000	8,000
101	43	5565	Equip R & M Supplies	4,691	12,000	10,000	12,000
			<b>Total R &amp; M Supplies</b>	<b>44,573</b>	<b>78,000</b>	<b>66,000</b>	<b>78,000</b>
<b>Minor Equipment</b>							
101	43	5605	Minor Equipment	3,353	5,000	3,000	5,000
			<b>Total Minor Equipment</b>	<b>3,353</b>	<b>5,000</b>	<b>3,000</b>	<b>5,000</b>
<b>Professional Services</b>							
101	43	5710	Physicals Pre-Employment	578	400	300	400
			<b>Total Professional Services</b>	<b>578</b>	<b>400</b>	<b>300</b>	<b>400</b>
<b>Travel, Membership, School</b>							
101	43	5905	Continuing Education	200	3,200	2,000	3,200
			<b>Total Travel, Membership, School</b>	<b>200</b>	<b>3,200</b>	<b>2,000</b>	<b>3,200</b>
<b>Public Utilities Service</b>							
101	43	6135	Street Lights	70,972	70,000	75,000	75,000
101	43	6140	Welcome to Breck Signs - Electricity	853	900	900	900
101	43	6145	Post Office Lights	186	200	200	200
			<b>Total Public Utilities Service</b>	<b>72,011</b>	<b>71,100</b>	<b>76,100</b>	<b>76,100</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	43	6205	M/V Repair by Contract	2,553	6,000	8,000	5,000
101	43	6210	Equipment Repair by Contract	7,288	11,500	11,000	8,000
			<b>Total R &amp; M by Contract</b>	<b>9,841</b>	<b>17,500</b>	<b>19,000</b>	<b>13,000</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

Street Department Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Other Contractual Services</b>							
101	43	6750	Uniforms & Clothing	3,560	2,500	2,000	2,500
101	43	6760	Contractual Concrete Repair	7,564	6,000	6,000	6,000
101	43	6770	Contractual Services	575	-	-	-
<b>Total Other Contractual Services</b>				<b>11,699</b>	<b>8,500</b>	<b>8,000</b>	<b>8,500</b>
<b>Rentals</b>							
101	43	7105	Rentals	608	1,100	3,000	1,000
101	43	7115	Interest/L-P Equipment	1,042	1,100	1,100	200
101	43	7125	Lease Purchase Equipment	8,501	8,500	8,500	9,400
<b>Total Rentals</b>				<b>10,151</b>	<b>10,700</b>	<b>12,600</b>	<b>10,600</b>
<b>Capital Outlay</b>							
101	43	7230	System Improvements	-	34,000	-	50,000
<b>Total Capital Outlay</b>				<b>-</b>	<b>34,000</b>	<b>-</b>	<b>50,000</b>
<b>TOTAL STREET DEPARTMENT</b>				<b>\$ 408,434</b>	<b>\$ 481,300</b>	<b>\$ 405,500</b>	<b>\$ 491,000</b>

**Garage & Warehouse****FY 2015-2016**

The Public Works Director is over the Garage & Warehouse Department which is responsible for minor maintenance of vehicles and equipment and for maintaining the parts and supplies inventory for the water and sewer utility crews.

**Goal 1: Property Maintenance**

Objective 1: Secure property with 6' chain length fence

Objective 2: Post new signs around property (authorized personnel only and gates closed at all times after hours)

**Goal 2: Facility Improvements**

Objective 1: Develop plans to improve/replace/remove existing aging facilities

Objective 2: Begin City yard cleanup

**Performance Indicators**

- 1 Complete fence installation by 12/31/15
- 2 Cleanup city yard by 9/30/16

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Garage & Warehouse**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Operating Supplies	\$ 5,352	\$ 9,400	\$ 4,200	\$ 8,400	-10.6%
R & M Supplies	3,923	12,800	12,000	15,500	21.1%
Minor Equipment	5,145	5,000	1,200	5,000	0.0%
Professional Services	50	100	100	100	0.0%
Communications	1,045	1,200	1,500	1,500	25.0%
Public Utilities Services	11,692	9,800	10,500	13,000	32.7%
R & M by Contract	9,004	4,300	1,500	4,200	-2.3%
Other Contractual Services	420	500	500	500	0.0%
Rentals	38	200	200	200	0.0%
Capital Outlay	26	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,695</b>	<b>\$ 43,300</b>	<b>\$ 31,700</b>	<b>\$ 48,400</b>	<b>11.8%</b>



## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

Garage & Warehouse Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Operating Supplies</b>							
101	44	5415	Warehouse Stock	\$ 1,940	\$ 5,000	\$ 2,000	\$ 5,000
101	44	5465	Janitor Supplies	1,396	2,000	1,500	2,000
101	44	5483	Special Clothing	214	500	-	500
101	44	5490	M/V Operating Supplies	319	1,000	-	-
101	44	5495	Equipment Operating Supplies	1,483	900	700	900
			<b>Total Operating Supplies</b>	<b>5,352</b>	<b>9,400</b>	<b>4,200</b>	<b>8,400</b>
<b>Repair &amp; Maintenance Supplies</b>							
101	44	5560	M/V R & M Supplies	34	500	-	-
101	44	5565	Equip R & M Supplies	3,661	1,800	3,000	2,500
101	44	5570	Building & Grounds Repair	228	10,500	9,000	13,000
			<b>Total R &amp; M Supplies</b>	<b>3,923</b>	<b>12,800</b>	<b>12,000</b>	<b>15,500</b>
<b>Minor Equipment</b>							
101	44	5605	Minor Equipment	5,145	5,000	1,200	5,000
			<b>Total Minor Equipment</b>	<b>5,145</b>	<b>5,000</b>	<b>1,200</b>	<b>5,000</b>
<b>Professional Services</b>							
101	44	5735	Department of Health Fees	50	100	100	100
			<b>Total Professional Services</b>	<b>50</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Communications</b>							
101	44	5805	Communications	1,045	1,200	1,500	1,500
			<b>Total Communications</b>	<b>1,045</b>	<b>1,200</b>	<b>1,500</b>	<b>1,500</b>
<b>Public Utilities Service</b>							
101	44	6105	Electricity	10,914	9,000	9,500	12,000
101	44	6165	Natural Gas	778	800	1,000	1,000
			<b>Total Public Utilities Service</b>	<b>11,692</b>	<b>9,800</b>	<b>10,500</b>	<b>13,000</b>
<b>Repair &amp; Maintenance by Contract</b>							
101	44	6205	M/V Repair by Contract	39	100	-	-
101	44	6210	Equipment Repair by Contract	1,723	1,200	500	1,200
101	44	6220	Building & Grounds by Contract	7,242	3,000	1,000	3,000
			<b>Total R &amp; M by Contract</b>	<b>9,004</b>	<b>4,300</b>	<b>1,500</b>	<b>4,200</b>
<b>Other Contractual Services</b>							
101	44	6775	Pest Control	420	500	500	500
			<b>Total Other Contractual Services</b>	<b>420</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Rentals</b>							
101	44	7105	Rentals	38	200	200	200
			<b>Total Rentals</b>	<b>38</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Capital Outlay</b>							
101	44	7223	Equipment Purchase	26	-	-	-
			<b>Total Capital Outlay</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GARAGE &amp; WAREHOUSE</b>				<b>\$ 36,695</b>	<b>\$ 43,300</b>	<b>\$ 31,700</b>	<b>\$ 48,400</b>



**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****General Fund Non-Departmental**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Other Contractual Services	\$ 33,882	\$ 32,400	\$ 33,800	\$ 33,800	4.3%
Non-Departmental	276,574	257,300	255,500	255,900	-0.5%
Transfers Out	113,250	100,000	181,500	20,000	-80.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 423,706</b>	<b>\$ 389,700</b>	<b>\$ 470,800</b>	<b>\$ 309,700</b>	<b>-20.5%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## General Fund

Non-Departmental Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Other Contractual Services</b>							
101	90	6770	Contractual Services	\$ 3,882	\$ 2,400	\$ 3,800	\$ 3,800
101	90	6810	Arts Center Services	16,100	16,100	16,100	16,100
101	90	6820	Library Service	13,900	13,900	13,900	13,900
<b>Total Other Contractual Services</b>				<b>33,882</b>	<b>32,400</b>	<b>33,800</b>	<b>33,800</b>
<b>Non-Departmental</b>							
101	90	7305	Audit	27,445	24,600	24,600	28,000
101	90	7315	Attorney	55,486	40,000	40,000	40,000
101	90	7320	Legal Service	330	1,000	500	1,000
101	90	7325	Health Officer	300	300	300	300
101	90	7330	Code of Ordinances	4,294	5,700	6,500	2,000
101	90	7360	Equipment Floater	4,018	4,000	4,200	4,200
101	90	7365	Commercial Package Policy	26,991	25,000	25,000	25,000
101	90	7370	Motor Vehicle Fleet Insurance	21,488	22,000	22,000	22,000
101	90	7375	Workers Comp & Liability Insurance	61,543	61,300	60,000	60,000
101	90	7380	Public Officials Liability Insurance	17,115	18,000	17,000	18,000
101	90	7385	Flood Insurance	-	7,000	7,000	7,000
101	90	7390	Blanket Employee Bond	490	500	500	500
101	90	7395	Secretary & Treasurer Bond	100	100	100	100
101	90	7405	Notary Bond	142	300	300	300
101	90	7410	SUTA Fees	844	900	900	900
101	90	7411	TX Social Security Administration	35	100	100	100
101	90	7415	Christmas Expense/City Party	4,530	4,500	4,500	4,500
101	90	7420	Misc. Pass Thru	116	-	-	-
101	90	7431	Chamber - H/M Pymts	51,307	42,000	42,000	42,000
<b>Total Non-Departmental</b>				<b>276,574</b>	<b>257,300</b>	<b>255,500</b>	<b>255,900</b>
<b>Transfers Out</b>							
101	90	7462	Trnsfr to Trade Days Fund	-	-	1,500	-
101	90	7464	Trnsfr to Equip Replacement Fund	100,000	100,000	180,000	20,000
101	90	7999	Operating Trnsfr Out	13,250	-	-	-
<b>Total Transfers Out</b>				<b>113,250</b>	<b>100,000</b>	<b>181,500</b>	<b>20,000</b>
<b>TOTAL NON-DEPARTMENTAL</b>				<b>\$ 423,706</b>	<b>\$ 389,700</b>	<b>\$ 470,800</b>	<b>\$ 309,700</b>

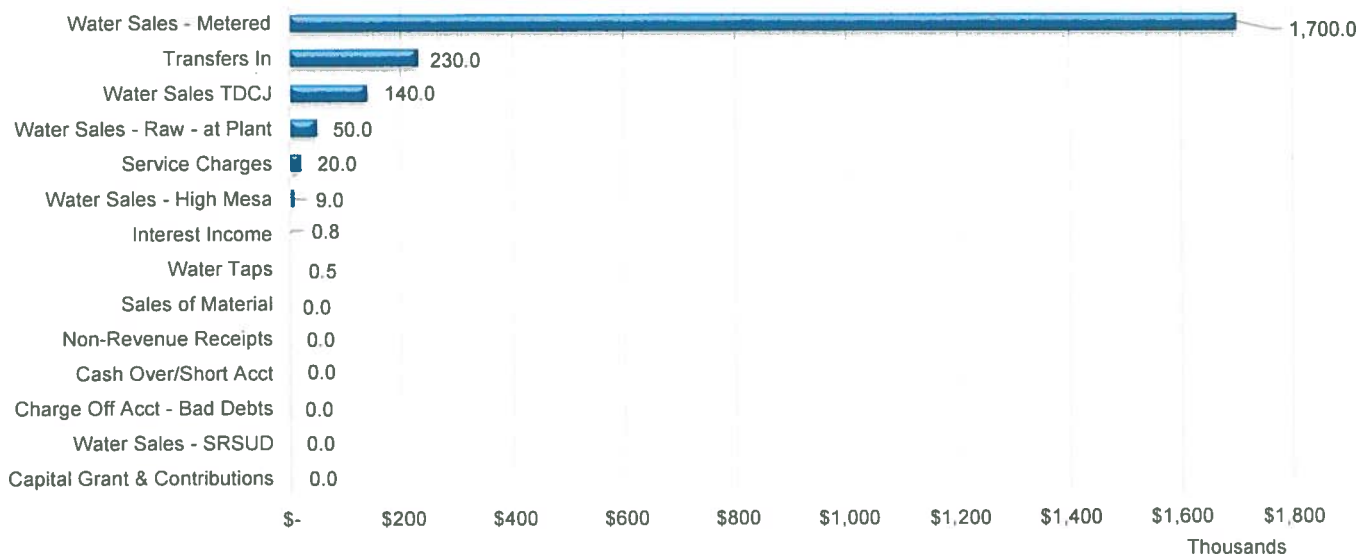
## Water Fund

The Water Fund is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge uses the Water Fund to account for operation of the Water Office, Meter Reading, Water Treatment Plant, Water Distribution, and other costs to support the fund.

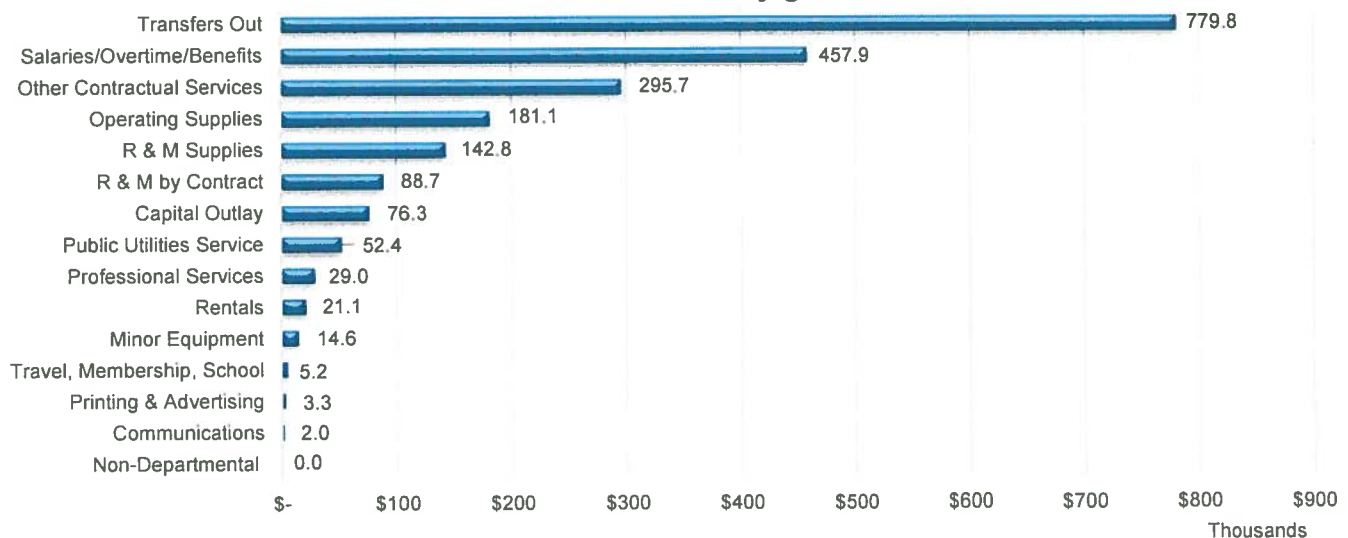
### Revenues

The sale of water accounts for 96% of Water Fund operating revenues. Water Fund revenues have declined due to the extended drought and accompanying drought restrictions on water usage. With the recent rains and increased lake levels, restrictions have been removed, and revenues are projected to increase slightly. Water rates were raised as high as 38% on high-end users in 2013-14. At this point, no water rate increases are budgeted for 2015-16.

#### Where does the money come from?



#### Where does the money go?





## CITY OF BRECKENRIDGE

## SUMMARY OF RECEIPTS AND EXPENDITURES

## Water Fund

	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Budget 2015-2016
<b>BEGINNING CASH BALANCE</b>	<b>\$ 236,375</b>	<b>\$ 261,045</b>	<b>\$ 119,662</b>	<b>\$ 181,462</b>
<b>Water Receipts</b>				
Sales of Material	2,734	1,200	-	-
Service Charges	20,700	20,000	20,000	20,000
Non-Revenue Receipts	111	-	9,000	-
Cash Over/Short Acct	361	-	-	-
Charge Off Acct - Bad Debts	177	-	-	-
Water Sales - Metered	1,442,314	1,900,000	1,600,000	1,700,000
Water Sales - Raw - at Plant	82,007	80,000	35,000	50,000
Water Sales - SRSUD	437	-	-	-
Water Taps	(28)	500	-	500
Water Sales TDCJ	136,831	135,000	140,000	140,000
Water Sales - High Mesa	7,933	7,000	9,000	9,000
Interest Income	973	800	800	800
Capital Grant & Contributions	1,432	-	-	-
<b>Total Water Receipts</b>	<b>1,695,982</b>	<b>2,144,500</b>	<b>1,813,800</b>	<b>1,920,300</b>
<b>Transfers In</b>				
Operating Trnsfrs In	13,250	-	-	-
Trnsfr from Parks St Proj 2015	466,398	230,000	-	230,000
<b>Total Transfers In</b>	<b>479,648</b>	<b>230,000</b>	<b>-</b>	<b>230,000</b>
<b>TOTAL CURRENT RECEIPTS</b>	<b>2,175,630</b>	<b>2,374,500</b>	<b>1,813,800</b>	<b>2,150,300</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>2,412,005</b>	<b>2,635,545</b>	<b>1,933,462</b>	<b>2,331,762</b>
<b>Water Expenditures</b>				
Salaries/Overtime	286,419	328,800	314,600	316,300
Fringe Benefits	119,155	137,700	134,600	141,600
Operating Supplies	152,375	179,100	168,900	181,100
R & M Supplies	197,060	152,300	187,500	142,800
Minor Equipment	13,615	15,600	7,500	14,600
Professional Services	47,887	34,000	23,000	29,000
Communications	1,757	1,600	2,200	2,000
Travel, Membership, School	4,477	7,400	4,600	5,200
Public Utilities Service	48,227	55,400	52,100	52,400
R & M by Contract	96,372	92,400	81,300	88,700
Other Contractual Services	289,802	294,500	295,500	295,700
Printing & Advertising	938	3,400	2,500	3,300
Rentals	4,211	21,100	21,600	21,100
Capital Outlay	20,223	117,000	-	76,300
Non-Departmental	90	200	-	-
<b>Total Water Expenditures</b>	<b>1,282,608</b>	<b>1,440,500</b>	<b>1,295,900</b>	<b>1,370,100</b>
<b>Total Transfers Out</b>	<b>567,600</b>	<b>634,100</b>	<b>456,100</b>	<b>779,800</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>1,850,208</b>	<b>2,074,600</b>	<b>1,752,000</b>	<b>2,149,900</b>
<b>NET OPERATING</b>	<b>325,422</b>	<b>299,900</b>	<b>61,800</b>	<b>400</b>
<b>GAAP ADJUSTMENT</b>	<b>(442,135)</b>			
<b>ENDING CASH BALANCE</b>	<b>\$ 119,662</b>	<b>\$ 560,945</b>	<b>\$ 181,462</b>	<b>\$ 181,862</b>

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

## Water Fund

Department	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Budget 2015-2016	Percent Change
Water & Wastewater Commercial	\$ 88,161	\$ 92,300	\$ 88,000	\$ 93,200	1.0%
Water Meters	156,334	135,200	147,700	150,600	11.4%
Lake Daniel	13,266	4,700	4,000	4,300	-8.5%
Water Treatment	728,660	817,700	749,800	787,200	-3.7%
Water Distribution	296,097	390,400	306,400	334,800	-14.2%
Non-Departmental	567,690	634,300	456,100	779,800	22.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,850,208</b>	<b>\$ 2,074,600</b>	<b>\$ 1,752,000</b>	<b>\$ 2,149,900</b>	<b>3.6%</b>



The City Secretary/Finance Officer is over the Water & Sewer Commercial Department which is responsible for maintaining the Water Office to bill, collect, and post utility billing revenue.

**Goal 1: Customer Service**

Objective 1: Continue customer service training to improve employee/customer relations

Objective 2: Maintain updated website/printed materials for customers and citizens

**Goal 2: Operations**

Objective 1: Continue to improve billing accuracy and level of service provided to the customers and citizens

Objective 2: Maintain Instruction Manuals for each position (SOP's)

Objective 3: Continue to improve balancing/bank deposit accuracy

Objective 4: Continue training, cross-training and professional development

**Goal 3: Long-Range Planning**

Objective 1: Continue to provide customers with current information on water conservation and drought steps

Objective 2: Continue to provide customers with current information on brush chipping, Consumer Confidence Reports (CCR) and bulk trash pick-up on water bills

Objective 3: Do online training and testing to receive certificates on National Incident Management System (NIMS) within Categories IS-100 and IS-700

**Performance Indicators**

- 1 Acquire training and proficiency on new accounting software package by 12/31/15
- 2 Reduce number of customer complaints by 9/30/16
- 3 Complete NIMS training by 12/31/15

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Water & Wastewater Commercial**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 43,141	\$ 42,900	\$ 42,600	\$ 42,900	0.0%
Fringe Benefits	20,702	20,700	20,700	21,900	5.8%
Operating Supplies	8,082	8,200	8,200	8,000	-2.4%
Minor Equipment	59	3,000	-	3,000	0.0%
Professional Services	53	100	-	100	0.0%
Travel, Membership, School	-	500	-	500	0.0%
R & M by Contract	2,986	2,000	2,000	2,000	0.0%
Other Contractual Services	12,200	12,000	12,000	12,000	0.0%
Printing & Advertising	938	2,900	2,500	2,800	-3.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 88,161</b>	<b>\$ 92,300</b>	<b>\$ 88,000</b>	<b>\$ 93,200</b>	<b>1.0%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Water Fund

Water & Wastewater Commercial Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
102	70	5105	Regular Salaries	\$ 43,141	\$ 42,600	\$ 42,600	\$ 42,600
102	70	5110	Overtime Pay	-	300	-	300
			<b>Total Salaries/Overtime</b>	<b>43,141</b>	<b>42,900</b>	<b>42,600</b>	<b>42,900</b>
<b>Fringe Benefits</b>							
102	70	5204	Term Life Ins - City Portion	87	200	200	200
102	70	5205	Health Ins - City Portion	12,508	12,000	12,000	13,000
102	70	5210	TMRS	3,853	4,000	4,000	4,000
102	70	5215	Social Security/Medicare	3,313	3,300	3,300	3,400
102	70	5220	Longevity Pay	523	600	600	700
102	70	5225	SUTA	418	600	600	600
			<b>Total Fringe Benefits</b>	<b>20,702</b>	<b>20,700</b>	<b>20,700</b>	<b>21,900</b>
<b>Operating Supplies</b>							
102	70	5425	Postage for Water Bills	8,082	8,200	8,200	8,000
			<b>Total Operating Supplies</b>	<b>8,082</b>	<b>8,200</b>	<b>8,200</b>	<b>8,000</b>
<b>Minor Equipment</b>							
102	70	5605	Minor Equipment	59	3,000	-	3,000
			<b>Total Minor Equipment</b>	<b>59</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Professional Services</b>							
102	70	5710	Physicals Pre-Employment	53	100	-	100
			<b>Total Professional Services</b>	<b>53</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Travel, Membership, School</b>							
102	70	5905	Continuing Education	-	500	-	500
			<b>Total Travel, Membership, School</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Repair &amp; Maintenance by Contract</b>							
102	70	6210	Equipment Repair by Contract	2,986	2,000	2,000	2,000
			<b>Total R &amp; M by Contract</b>	<b>2,986</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Other Contractual Services</b>							
102	70	6770	Contractual Services	12,200	12,000	12,000	12,000
			<b>Total Other Contractual Services</b>	<b>12,200</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Printing &amp; Advertising</b>							
102	70	6905	Printing & Advertising	244	300	-	300
102	70	6910	Professional Publications	-	100	-	-
102	70	6915	Water Bills	694	2,500	2,500	2,500
			<b>Total Printing &amp; Advertising</b>	<b>938</b>	<b>2,900</b>	<b>2,500</b>	<b>2,800</b>
<b>TOTAL WATER &amp; WASTEWATER COMMERCIAL</b>				<b>\$ 88,161</b>	<b>\$ 92,300</b>	<b>\$ 88,000</b>	<b>\$ 93,200</b>



**Meter Reader**

FY 2015-2016

The Public Works Director is over the Water Meters Department which is responsible for reading, replacing, installing, and maintaining water meters.

**Goal 1: Customer Service**

- Objective 1: Provide customer service training to employees
- Objective 2: Continue meter reading accuracy and the level of service provided to the citizens
- Objective 3: Continue training, cross-training and profession development of staff

**Goal 2: Improving Operating Efficiencies and Effectiveness**

- Objective 1: Replace old meters with radio read meters on all new water replacement lines
- Objective 2: Improve response time on calls and reading meters
- Objective 3: Continue updating meter location information

**Goal 3: Improve Communication with Citizens**

- Objective 1: Continue providing customers with information concerning any new water restrictions
- Objective 2: Assist customers on detecting any leaks or high consumption water usage

**Performance Indicators**

- 1 Replace 50 electronic read water meters by 9/30/16
- 2 Participate in GIS program by acquiring GPS locations for all water meters by 9/30/16

## CITY OF BRECKENRIDGE

## DEPARTMENT EXPENDITURES SUMMARY

**Water Meters**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 44,859	\$ 46,000	\$ 46,000	\$ 46,000	0.0%
Fringe Benefits	22,667	23,400	23,400	24,300	3.8%
Operating Supplies	7,325	4,700	5,600	5,700	21.3%
R & M Supplies	74,811	50,700	60,700	51,500	1.6%
Minor Equipment	1,654	2,600	2,500	1,600	-38.5%
Professional Services	158	100	100	100	0.0%
Travel, Membership, School	1,129	1,200	1,000	1,200	0.0%
R & M by Contract	3,151	5,800	7,800	3,300	-43.1%
Other Contractual Services	580	700	600	600	-14.3%
Capital Outlay	-	-	-	16,300	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 156,334</b>	<b>\$ 135,200</b>	<b>\$ 147,700</b>	<b>\$ 150,600</b>	<b>11.4%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Water Fund

Water Meters Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
102	71	5105	Regular Salaries	\$ 43,951	\$ 45,000	\$ 45,000	\$ 45,000
102	71	5110	Overtime Pay	908	1,000	1,000	1,000
			<b>Total Salaries/Overtime</b>	<b>44,859</b>	<b>46,000</b>	<b>46,000</b>	<b>46,000</b>
<b>Fringe Benefits</b>							
102	71	5204	Term Life Ins - City Portion	80	200	200	200
102	71	5205	Health Ins - City Portion	12,000	12,000	12,000	13,000
102	71	5210	TMRS	4,306	4,400	4,400	4,400
102	71	5215	Social Security/Medicare	3,575	3,700	3,700	3,400
102	71	5220	Longevity Pay	2,288	2,500	2,500	2,700
102	71	5225	SUTA	418	600	600	600
			<b>Total Fringe Benefits</b>	<b>22,667</b>	<b>23,400</b>	<b>23,400</b>	<b>24,300</b>
<b>Operating Supplies</b>							
102	71	5483	Special Clothing	164	300	200	300
102	71	5490	M/V Operating Supplies	7,153	4,000	5,000	5,000
102	71	5495	Equipment Operation Supplies	8	400	400	400
			<b>Total Operating Supplies</b>	<b>7,325</b>	<b>4,700</b>	<b>5,600</b>	<b>5,700</b>
<b>Repair &amp; Maintenance Supplies</b>							
102	71	5520	Utility Repair Supplies	74,541	50,000	60,000	50,000
102	71	5560	M/V R & M Supplies	255	500	500	500
102	71	5565	Equip R & M Supplies	15	200	200	1,000
			<b>Total R &amp; M Supplies</b>	<b>74,811</b>	<b>50,700</b>	<b>60,700</b>	<b>51,500</b>
<b>Minor Equipment</b>							
102	71	5605	Minor Equipment	1,654	2,600	2,500	1,600
			<b>Total Minor Equipment</b>	<b>1,654</b>	<b>2,600</b>	<b>2,500</b>	<b>1,600</b>
<b>Professional Services</b>							
102	71	5710	Physicals Pre-Employment	158	100	100	100
			<b>Total Professional Services</b>	<b>158</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Travel, Membership, School</b>							
102	71	5905	Continuing Education	1,129	1,200	1,000	1,200
			<b>Total Travel, Membership, School</b>	<b>1,129</b>	<b>1,200</b>	<b>1,000</b>	<b>1,200</b>
<b>Repair &amp; Maintenance by Contract</b>							
102	71	6205	M/V Repair by Contract	3,151	5,500	7,500	3,000
102	71	6210	Equipment Repair by Contract	-	300	300	300
			<b>Total R &amp; M by Contract</b>	<b>3,151</b>	<b>5,800</b>	<b>7,800</b>	<b>3,300</b>
<b>Other Contractual Services</b>							
102	71	6750	Uniforms & Clothing	580	700	600	600
			<b>Total Other Contractual Services</b>	<b>580</b>	<b>700</b>	<b>600</b>	<b>600</b>
<b>Capital Outlay</b>							
102	71	7223	Equipment Purchase	-	-	-	16,300
			<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,300</b>
<b>TOTAL WATER METERS</b>				<b>\$ 156,334</b>	<b>\$ 135,200</b>	<b>\$ 147,700</b>	<b>\$ 150,600</b>





The Public Works Director is over the Lake Daniels Department which is responsible for maintenance of Lake Daniels, the dam, and the surrounding grounds.

**Goal 1: Property Maintenance**

Objective 1: Annual burn on dam and around lake

Objective 2: Flush drain lines on dam

Objective 3: Continue dealing with the hog nuisance on the lake dam

**Goal 2: Make Repairs to Concrete on the Water Intake Tower and Drain Tunnel**

Objective 1: Repair section with new concrete

Objective 2: Continue weekly inspection to identify any new damages

**Goal 3: Develop Plan and Timeline for Taking Water From Daniels for Treatment and Consumption**

Objective 1: Work with e-HT

**Performance Indicators**

- 1 Conduct 52 weekly inspections and document
- 2 Install lake-level SCADA indicator by 9/30/16

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Lake Daniel**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
R & M Supplies	\$ 337	\$ 500	\$ 300	\$ 500	0.0%
Professional Services	4,490	1,000	800	800	0.0%
Travel, Membership, School	-	200	-	-	-100.0%
Public Utilities Service	337	500	400	500	0.0%
R & M by Contract	8,102	2,500	2,500	2,500	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,266</b>	<b>\$ 4,700</b>	<b>\$ 4,000</b>	<b>\$ 4,300</b>	<b>-8.5%</b>

**CITY OF BRECKENRIDGE****DEPARTMENTAL EXPENDITURES DETAIL****Water Fund**

<b>Lake Daniel Expenditures</b>		<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Proposed 2015-2016</b>
<b>Repair &amp; Maintenance Supplies</b>					
102 72 5565 Equip R & M Supplies		\$ 337	\$ 500	\$ 300	\$ 500
<b>Total R &amp; M Supplies</b>		<b>337</b>	<b>500</b>	<b>300</b>	<b>500</b>
<b>Professional Services</b>					
102 72 5765 Misc. Engineers		4,490	1,000	800	800
<b>Total Professional Services</b>		<b>4,490</b>	<b>1,000</b>	<b>800</b>	<b>800</b>
<b>Travel, Membership, School</b>					
102 72 5905 Continuing Education		-	200	-	-
<b>Total Travel, Membership, School</b>		<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>
<b>Public Utilities Service</b>					
102 72 6105 Electricity		337	500	400	500
<b>Total Public Utilities Service</b>		<b>337</b>	<b>500</b>	<b>400</b>	<b>500</b>
<b>Repair &amp; Maintenance by Contract</b>					
102 72 6220 Bldg. & Grounds by Contract		8,102	2,000	2,000	2,000
102 72 6250 Dam & Line by Contract		-	500	500	500
<b>Total R &amp; M by Contract</b>		<b>8,102</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL LAKE DANIEL</b>		<b>\$ 13,266</b>	<b>\$ 4,700</b>	<b>\$ 4,000</b>	<b>\$ 4,300</b>



The Public Works Director is over the Water Treatment Department which is responsible for operating and maintaining the Water Treatment Plant and for producing high-quality, potable water to meet state and federal standards for residential and commercial customers within the City's CCN. The plant capacity is 3.4 MGD with average daily consumption at .7 MGD.

**Goal 1: Staff Development**

Objective 1: Ensure operators receive appropriate professional training to obtain water treatment

Objective 2: Ensure operators attend professional training classes beyond minimum license

**Goal 2: Improve Facility Building and Grounds Appearance**

Objective 1: Have backwash pit lined to alleviate and prevent brush buildup

Objective 2: Have main building roof fixed to stop leaking and replace ceiling tiles

Objective 3: Have all exposed iron piping painted/repainted to prevent rusting

**Goal 3: Capital Improvements**

Objective 1: Support implementation of DWSRF project

Objective 2: Work with e-HT to make necessary capital improvements at Lake Daniels and WTP to begin blending water - By 9/30/16

**Performance Indicators**

- 1 Achieve NIMS training levels by 12/31/15
- 2 Fix building roof by 12/31/15
- 3 Repaint piping by 9/30/16
- 4 Begin blending Hubbard Creek and Daniels water by 9/30/16

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Water Treatment**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 134,137	\$ 152,600	\$ 137,000	\$ 137,700	-9.8%
Fringe Benefits	53,260	59,900	56,600	59,700	-0.3%
Operating Supplies	114,122	144,700	134,600	144,900	0.1%
R & M Supplies	1,571	4,300	1,000	4,300	0.0%
Minor Equipment	6,625	5,000	2,000	5,000	0.0%
Professional Services	21,129	27,500	18,900	22,700	-17.5%
Communications	1,757	1,600	2,200	2,000	25.0%
Travel, Membership, School	2,701	4,000	1,500	2,000	-50.0%
Public Utilities Service	41,730	48,000	45,000	45,000	-6.3%
R & M by Contract	64,434	72,900	52,800	65,200	-10.6%
Other Contractual Services	275,055	276,600	278,100	278,100	0.5%
Printing & Advertising	-	500	-	500	0.0%
Rentals	2,836	20,100	20,100	20,100	0.0%
Capital Outlay	9,303	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 728,660</b>	<b>\$ 817,700</b>	<b>\$ 749,800</b>	<b>\$ 787,200</b>	<b>-3.7%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Water Fund

Water Treatment Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
102	73	5105	Regular Salaries	\$ 120,806	\$ 123,600	\$ 123,000	\$ 123,700
102	73	5110	Overtime Pay	13,331	29,000	14,000	14,000
			<b>Total Salaries/Overtime</b>	<b>134,137</b>	<b>152,600</b>	<b>137,000</b>	<b>137,700</b>
<b>Fringe Benefits</b>							
102	73	5204	Term Life Ins - City Portion	175	300	200	300
102	73	5205	Health Ins - City Portion	28,865	30,000	30,000	32,500
102	73	5210	TMRS	12,356	14,100	13,000	12,500
102	73	5215	Social Security/Medicare	10,262	12,000	11,000	10,700
102	73	5220	Longevity Pay	715	1,200	1,200	1,400
102	73	5221	Certification Pay	588	900	900	900
102	73	5225	SUTA	299	1,400	300	1,400
			<b>Total Fringe Benefits</b>	<b>53,260</b>	<b>59,900</b>	<b>56,600</b>	<b>59,700</b>
<b>Operating Supplies</b>							
102	73	5430	Chemicals	110,347	140,000	130,000	140,000
102	73	5465	Janitor Supplies	1,508	1,200	1,400	1,400
102	73	5483	Special Clothing	100	500	200	500
102	73	5490	M/V Operating Supplies	1,400	1,500	1,500	1,500
102	73	5495	Equipment Operation Supplies	767	1,500	1,500	1,500
			<b>Total Operating Supplies</b>	<b>114,122</b>	<b>144,700</b>	<b>134,600</b>	<b>144,900</b>
<b>Repair &amp; Maintenance Supplies</b>							
102	73	5560	M/V R & M Supplies	55	300	100	300
102	73	5565	Equip R & M Supplies	1,516	2,000	800	2,000
102	73	5570	Building & Grounds Repair	-	2,000	100	2,000
			<b>Total R &amp; M Supplies</b>	<b>1,571</b>	<b>4,300</b>	<b>1,000</b>	<b>4,300</b>
<b>Minor Equipment</b>							
102	73	5605	Minor Equipment	6,625	5,000	2,000	5,000
			<b>Total Minor Equipment</b>	<b>6,625</b>	<b>5,000</b>	<b>2,000</b>	<b>5,000</b>
<b>Professional Services</b>							
102	73	5710	Physicals Pre-Employment	105	200	100	100
102	73	5740	State Annual Water Permit	5,560	5,800	5,600	5,600
102	73	5745	Copper/Lead Lab Work	-	800	-	800
102	73	5750	Contract Lab Work	4,934	11,000	6,000	6,000
102	73	5755	Water Tank Inspection	1,200	1,200	1,200	1,200
102	73	5765	Misc. Engineers	3,830	4,000	-	4,000
102	73	5775	Professional Services	5,500	4,500	6,000	5,000
			<b>Total Professional Services</b>	<b>21,129</b>	<b>27,500</b>	<b>18,900</b>	<b>22,700</b>
<b>Communications</b>							
102	73	5805	Communications	1,757	1,600	2,200	2,000
			<b>Total Communications</b>	<b>1,757</b>	<b>1,600</b>	<b>2,200</b>	<b>2,000</b>
<b>Travel, Membership, School</b>							
102	73	5905	Continuing Education	2,701	4,000	1,500	2,000
			<b>Total Travel, Membership, School</b>	<b>2,701</b>	<b>4,000</b>	<b>1,500</b>	<b>2,000</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Water Fund

		Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Water Treatment Expenditures</b>					
<b>Public Utilities Service</b>					
102 73 6105 Electricity		41,730	48,000	45,000	45,000
<b>Total Public Service</b>		<b>41,730</b>	<b>48,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Repair &amp; Maintenance by Contract</b>					
102 73 6205 M/V Repair by Contract		202	400	800	200
102 73 6210 Equipment Repair by Contract		55,298	55,000	50,000	50,000
102 73 6220 Bldg. & Grounds by Contract		8,934	17,500	2,000	15,000
<b>Total R &amp; M by Contract</b>		<b>64,434</b>	<b>72,900</b>	<b>52,800</b>	<b>65,200</b>
<b>Other Contractual Services</b>					
102 73 6740 WCTMWD Water		259,922	264,000	264,000	264,000
102 73 6745 Sludge Disposal		13,075	10,000	12,000	12,000
102 73 6750 Uniforms & Clothing		1,758	2,300	1,800	1,800
102 73 6775 Pest Control		300	300	300	300
<b>Total Other Contractual Services</b>		<b>275,055</b>	<b>276,600</b>	<b>278,100</b>	<b>278,100</b>
<b>Printing &amp; Advertising</b>					
102 73 6905 Printing & Advertising		-	500	-	500
<b>Total Printing &amp; Advertising</b>		<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Rentals</b>					
102 73 7105 Rentals		-	300	300	300
102 73 7115 Interest/L-P Equipment		2,836	2,100	2,100	1,300
102 73 7125 Lease Purchase Equipment		-	17,700	17,700	18,500
<b>Total Rentals</b>		<b>2,836</b>	<b>20,100</b>	<b>20,100</b>	<b>20,100</b>
<b>Capital Outlay</b>					
102 73 7215 Shop & Plant Equip Purchase		9,303	-	-	-
<b>Total Capital Outlay</b>		<b>9,303</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER TREATMENT</b>		<b>\$ 728,660</b>	<b>\$ 817,700</b>	<b>\$ 749,800</b>	<b>\$ 787,200</b>



The Public Works Director is over the Water Distribution Department which is responsible for maintaining the water distribution system throughout the City and in areas adjacent to the City where the City serves customers within the City's CCN.

**Goal 1: Staff/Training**

Objective 1: Train personnel to perform duties and follow City and TCEQ rules and regulations

Objective 2: Personnel obtain minimum license required by TCEQ to perform duties in the distribution system

**Goal 2: Replace and Install 2" Water Main on East 1st and on CR 253**

Objective 1: Identify quantities of material and man power needed for each project

Objective 2: Replace/Install water main

Objective 3: Ensure water main passes TCEQ regulations before customers obtain water from new main

**Goal 4: Update Water Utilities Map**

Objective 1: Update maps on locations of water mains, valves and fire hydrants for input into new GIS System

Objective 2: Work with e-HT on GIS System

**Performance Indicators**

- 1 Complete NIMS training by 12/31/15
- 2 Acquire minimum TCEQ license by 12/31/15
- 3 Participate in GIS program to locate all fire hydrants and valves by 9/30/16

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Water Distribution**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Salaries/Overtime	\$ 64,282	\$ 87,300	\$ 89,000	\$ 89,700	2.7%
Fringe Benefits	22,526	33,700	33,900	35,700	5.9%
Operating Supplies	22,846	21,500	20,500	22,500	4.7%
R & M Supplies	120,341	96,800	125,500	86,500	-10.6%
Minor Equipment	5,277	5,000	3,000	5,000	0.0%
Professional Services	22,057	5,300	3,200	5,300	0.0%
Travel, Membership, School	647	1,500	2,100	1,500	0.0%
Public Utilities Service	6,160	6,900	6,700	6,900	0.0%
R & M by Contract	17,699	9,200	16,200	15,700	70.7%
Other Contractual Service	1,967	5,200	4,800	5,000	-3.8%
Rentals	1,375	1,000	1,500	1,000	0.0%
Capital Outlay	10,920	117,000	-	60,000	-48.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 296,097</b>	<b>\$ 390,400</b>	<b>\$ 306,400</b>	<b>\$ 334,800</b>	<b>-14.2%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Water Fund

Water Distribution Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Salaries/Overtime</b>							
102	74	5105	Regular Salaries	\$ 44,681	\$ 63,700	\$ 64,000	\$ 65,700
102	74	5110	Overtime Pay	19,601	23,600	25,000	24,000
			<b>Total Salaries/Overtime</b>	<b>64,282</b>	<b>87,300</b>	<b>89,000</b>	<b>89,700</b>
<b>Fringe Benefits</b>							
102	74	5204	Term Life Ins - City Portion	118	200	200	200
102	74	5205	Health Ins - City Portion	10,804	18,000	18,000	19,500
102	74	5210	TMRs	5,902	7,900	8,000	8,100
102	74	5215	Social Security/Medicare	4,889	6,700	6,800	6,900
102	74	5220	Longevity Pay	-	100	100	200
102	74	5225	SUTA	813	800	800	800
			<b>Total Fringe Benefits</b>	<b>22,526</b>	<b>33,700</b>	<b>33,900</b>	<b>35,700</b>
<b>Operating Supplies</b>							
102	74	5430	Chemicals	1,423	2,000	1,000	2,000
102	74	5483	Special Clothing	781	1,500	1,500	1,500
102	74	5490	M/V Operating Supplies	15,225	14,000	12,000	14,000
102	74	5495	Equip Operation Supplies	5,417	4,000	6,000	5,000
			<b>Total Operating Supplies</b>	<b>22,846</b>	<b>21,500</b>	<b>20,500</b>	<b>22,500</b>
<b>Repair &amp; Maintenance Supplies</b>							
102	74	5520	Utility Repair Supplies	113,212	90,000	114,000	80,000
102	74	5560	M/V R & M Supplies	741	1,800	2,500	1,500
102	74	5565	Equip R & M Supplies	6,388	5,000	9,000	5,000
			<b>Total R &amp; M Supplies</b>	<b>120,341</b>	<b>96,800</b>	<b>125,500</b>	<b>86,500</b>
<b>Minor Equipment</b>							
102	74	5605	Minor Equipment	5,277	5,000	3,000	5,000
			<b>Total Minor Equipment</b>	<b>5,277</b>	<b>5,000</b>	<b>3,000</b>	<b>5,000</b>
<b>Professional Services</b>							
102	74	5710	Physicals Pre-Employment	420	300	200	300
102	74	5765	Misc. Engineers	21,637	5,000	3,000	5,000
			<b>Total Professional Services</b>	<b>22,057</b>	<b>5,300</b>	<b>3,200</b>	<b>5,300</b>
<b>Travel, Membership, School</b>							
102	74	5905	Continuing Education	647	1,500	2,100	1,500
			<b>Total Travel, Membership, School</b>	<b>647</b>	<b>1,500</b>	<b>2,100</b>	<b>1,500</b>
<b>Public Utilities Service</b>							
102	74	6105	Electricity	4,355	4,500	4,500	4,500
102	74	6150	TDCJ Booster Pump - Electricity	1,647	2,000	2,000	2,000
102	74	6155	TDCJ Water Tower - Electricity	158	400	200	400
			<b>Total Public Utilities Service</b>	<b>6,160</b>	<b>6,900</b>	<b>6,700</b>	<b>6,900</b>

**CITY OF BRECKENRIDGE****DEPARTMENTAL EXPENDITURES DETAIL****Water Fund**

				<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Water Distribution Expenditures</b>				<b>2013-2014</b>	<b>2014-2015</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>Repair &amp; Maintenance by Contract</b>							
102	74	6205	M/V Repair by Contract	252	1,200	1,200	1,200
102	74	6210	Equipment Repair by Contract	17,447	8,000	15,000	14,500
<b>Total R &amp; M by Contract</b>				<b>17,699</b>	<b>9,200</b>	<b>16,200</b>	<b>15,700</b>
<b>Other Contractual Services</b>							
102	74	6750	Uniforms & Clothing	1,967	2,200	1,800	2,000
102	74	6760	Contract Concrete Repairs	-	3,000	3,000	3,000
<b>Total Other Contractual Services</b>				<b>1,967</b>	<b>5,200</b>	<b>4,800</b>	<b>5,000</b>
<b>Rentals</b>							
102	74	7105	Rentals	1,375	1,000	1,500	1,000
<b>Total Rentals</b>				<b>1,375</b>	<b>1,000</b>	<b>1,500</b>	<b>1,000</b>
<b>Capital Outlay</b>							
102	74	7215	Shop & Plant Equip Purchases	10,920	117,000	-	60,000
<b>Total Capital Outlay</b>				<b>10,920</b>	<b>117,000</b>	<b>-</b>	<b>60,000</b>
<b>TOTAL WATER DISTRIBUTION</b>				<b>\$ 296,097</b>	<b>\$ 390,400</b>	<b>\$ 306,400</b>	<b>\$ 334,800</b>

**CITY OF BRECKENRIDGE****DEPARTMENT EXPENDITURES SUMMARY****Water Fund Non-Departmental**

<b>Expenditures</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimated 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Percent Change</b>
Non-Departmental	\$ 90	\$ 200	\$ -	\$ -	-100.0%
Transfers Out	567,600	634,100	456,100	779,800	23.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 567,690</b>	<b>\$ 634,300</b>	<b>\$ 456,100</b>	<b>\$ 779,800</b>	<b>22.9%</b>

## CITY OF BRECKENRIDGE

## DEPARTMENTAL EXPENDITURES DETAIL

## Water Fund

Non-Departmental Expenditures				Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
<b>Non-Departmental</b>							
102	90	7420	Misc. Pass-Thru	\$ -	\$ 100	\$ -	\$ -
102	90	7421	Refund of Unclaimed Money	90	100	-	-
<b>Total Non-Departmental</b>				<b>90</b>	<b>200</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>							
102	90	7450	Trnsfr to General Fund	400,000	300,000	300,000	150,000
102	90	7462	Trnsfr to Trade Days Fund	-	60,000	60,000	40,000
102	90	7463	Trnsfr to Parks St Proj 2015	-	230,000	-	230,000
102	90	7464	Trnsfr to Equip Replacement Fund	50,000	44,100	44,100	44,100
102	90	7466	Trnsfr to Cap Impvt Fund	-	-	52,000	208,000
102	90	7468	Trnsfr to Rev DS - GO Ref 2010	90,000	-	-	-
102	90	7469	Trnsfr to Rev DS - DWSRF 2012	27,600	-	-	72,600
102	90	7478	Trnsfr to Rev DS - Rural Dev 2015	-	-	-	35,100
102	90	7492	Interest Expense	-	-	-	-
102	90	7539	Other	-	-	-	-
<b>Total Transfers Out</b>				<b>567,600</b>	<b>634,100</b>	<b>456,100</b>	<b>779,800</b>
<b>TOTAL NON-DEPARTMENTAL</b>				<b>\$ 567,690</b>	<b>\$ 634,300</b>	<b>\$ 456,100</b>	<b>\$ 779,800</b>